

1985

District of Columbia — Individual Income Tax Forms

This Package contains the following: Form D-40 and D-40EZ — Schedules A, B and H

IMPORTANT MESSAGE TO TAXPAYERS

The District of Columbia introduces in this booklet a new short form (D-40EZ). Please read the instructions on the back of the form to determine if you are qualified to use the new form. This booklet also contains the other District of Columbia income tax forms and instructions necessary to prepare and file your 1985 return. It is important that you attach the mailing label below to your return.

The Department will continue to provide a variety of services including the following:

1. Hearing impaired individuals with access to a TDD (Telecommunications Device for the Deaf) may call 727-5618 for assistance.
2. For assistance in preparing your tax return, you may visit one of the following locations:

LOCATION	DATES	DAYS	TIMES
Municipal Center 300 Indiana Ave., N.W. Room 2066	January 6 through March 14	Monday through Friday	9:30 - 4:30
Martin Luther King, Jr. Memorial Library 901 G Street, N.W. Room A-9	March 17 through March 31 April 1 through April 15 April 4 and 11 April 5 and 12	Monday through Friday Monday through Thursday Fridays Saturdays	9:30 - 4:30 9:30 - 7:00 9:30 - 4:30 9:30 - 1:30

3. Tax Forms—A booklet containing the major public use forms is available in each District public library branch. Photocopies can be made of these forms. You may also obtain tax forms by calling 727-6170 to have forms mailed to you or by visiting one of the following locations:

Municipal Center Lobby 300 Ind. Ave., N.W.	District Building 1350 Pa. Ave., N.W.	Recorder of Deeds Building 515 D St., N.W.	Potomac Building 614 H St., N.W.	Martin Luther King, Jr. Memorial Library (Business Division) 901 G St., N.W.
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4. If your questions have not been answered by the instructional booklet, you may call 727-6103 for further assistance.
5. We are introducing an audio-visual tax preparation assistance program this year. Please see the back cover of this booklet for further information.
6. Refund information—Information regarding the status of your 1985 refund will not be available until May 1, 1986.

We will continue to give prompt attention to the processing and mailing of income tax refunds. In order to assist taxpayers with information on the preparation of their tax returns during the peak filing period, we appreciate your cooperation in complying with our May 1, 1986 refund information date.

Melvin W. Jones

Melvin W. Jones
Director
Department of Finance and Revenue

District of
Columbia



Department
of Finance
and Revenue

Peel off the label below and place it in
the address area of the Form D-40 or
D-40EZ you file. ▼ Make necessary
corrections.

Cart-Rt-Sort
Bulk Rate
U.S. Postage Paid
Permit No.
7335
Washington, D.C.

"WASHINGTON IS A CAPITAL CITY."

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DISTRICT OF COLUMBIA
INDIVIDUAL INCOME TAX RETURN

1985

SHORT FORM

D-40EZ

For Calendar Year 1985 or Other
taxable year beginning _____, 19____ and ending _____, 19____

IMPORTANT — See reverse side to determine if you are qualified to use this short form.

**Name &
address**

Your first name and middle initial		Last name	
Present home address (number and street)		Apt. no.	
City		State	Zip Code

Not to be filled in by Taxpayer

A	B	C	D
Social security number			

**Figure
your
tax**

Attach
Form(s)
W-2 here

1 Total wages, salaries, and tips. This should be shown on your W-2 form(s). (attach your W-2 form(s).)

2 Interest income of \$400 or less. If the total is more than \$400, you cannot use Form D-40EZ.

3 Add line 1 and line 2. This is your adjusted gross income.

4 Allowable part of your charitable contributions. See instructions.

5 Subtract line 4 from line 3.

6 Amount of your Zero Bracket Deduction.

7 Subtract line 6 from line 5.

8 Amount of your personal exemption.

9 Subtract line 8 from line 7. This is your taxable income.

10 Use the tax table on pages 7 - 10 of the instruction booklet to find the tax on your taxable income on line 9. Enter the amount of tax.

11 Enter your D.C. income tax withheld. Attach Withholding statements.

**Refund
or
amount
you owe**

Attach tax
payment here

**Sign
your
return**

12 If line 11 is larger than line 10, subtract line 10 from line 11. Enter the amount of your refund.

13 If line 10 is larger than line 11, subtract line 11 from line 10. Enter the amount you owe. Attach check or money order For the full amount, payable to "D.C. Treasurer."

I have read this return. Under penalties of perjury, I declare that to the best of my knowledge and belief, the return is true, correct, and complete.

Your signature	Date
Preparer	Date

Dollars Cents

1									
2									
3									
4									
5									
6	1	0	0	0					
7									
8	7	5	0						
9									
10									
11									
12									
13									

Make check or money order payable to D.C. Treasurer. Mail this return and remittance to the Department of Finance and Revenue, Ben Franklin Station. P.O. Box 7861 Washington, D.C. 20044-7861 on or before April 15, 1986.

INSTRUCTIONS FOR FORM D-40EZ

YOU CAN USE FORM D-40EZ IF:

1. Your filing status is single.
2. You do not claim exemptions for being 65 or over, OR for being blind.
3. You do not claim any dependents.
4. You do not itemize your deductions.
5. You are not filing Schedule H, Property Tax Credit Claim.
6. You have no adjustments or modifications to your income.
7. Your taxable income is less than \$50,000 and consists of **ONLY** wages, salaries, and tips, and your interest income was \$400 or less.
8. You were a resident of the District of Columbia for a full 12 months.
9. You do not have Estimated Tax Payments which you are claiming.

COMPLETING YOUR RETURN—It will make it easier for us to process your return if you do the following:

1. Keep your numbers inside the blocks.
2. Do not use dollar signs.

NAME AND ADDRESS—Use the mailing label we sent you. After you complete your return, carefully place the label in the name and address area. Mark through any errors on the label and print the correct information right on the label. If you don't have a label, print the information on the name and address lines.

FIGURE YOUR TAX

LINE 1.—Enter on line 1, the total amount you received in wages, salaries, and tips as shown on your 1985 wage statement(s).

LINE 2.—Enter on line 2 the total interest income you received from all sources, such as banks, savings and loans, and credit unions. You cannot use this form if your interest income was more than \$400.

LINE 4.—You can deduct 50% of what you gave to qualified charitable organizations in 1985.

LINE 6.—You are entitled to \$1,000 for the **Zero Bracket Deduction**.

LINE 8.—You are also entitled a **personal exemption** of \$750. If you are entitled to additional exemptions for being 65 or over, for blindness, for your spouse, or for your dependent children or other dependents, you cannot use this form.

LINE 9.—This is your **taxable income**. Use this figure to find your tax in the Tax Table found on Pages 7-10 of the instruction booklet.

LINE 10.—Enter your **Tax** on line 10.

LINE 11.—Enter the amount of District of Columbia income tax withheld. Be sure to attach **ALL** withholding statements, if you had more than one employer.

REFUND OR AMOUNT YOU OWE—COMPARE LINE 10 WITH LINE 11

LINE 12.—If line 11 is larger than line 10, you are entitled to a refund. Subtract line 10 from line 11, and enter the result on line 12.

LINE 13.—If line 10 is larger than line 11, you owe more tax. Subtract line 11 from line 10, and enter the result on line 13. Attach Your check or money order for the **FULL** payment. Write your social security number on your payment.

SIGN YOUR RETURN—You must sign and date your return. If you pay someone to prepare your return, that person must also sign below the space for your signature.

MAILING YOUR RETURN—File your return by **April 15, 1986**. Mail it to us in the addressed envelope that came with the instruction booklet. If you don't have an addressed envelope, see the mailing instructions in the lower right corner of the Return.

D-40



DISTRICT OF COLUMBIA INDIVIDUAL INCOME TAX RETURN

1985

For Calendar Year 1985 or Other

taxable year beginning _____, 19____ and ending _____, 19____

Your social security no.	Your first name and middle initial	Last name					
Your occupation	Spouse's name (if joint or combined)						
Spouse's social security no.	Present home address (number and street)		Apt. no.		Not to be filled in by Taxpayer		
Spouse's occupation	City	State	Zip Code	A	B	A	B
				C	D	C	D

If you moved into or out of the District in 1985, enter dates of residence in the District FROM _____ To _____ and enter the number of months you were a resident. _____

DEPENDENTS—List name and relationship

FILING STATUS

(Check only one)

- (A) ☐ Single
- (B) ☐ Head of Household
- (C) ☐ Married Filing Jointly See Instructions For Surviving Spouse
- (D) ☐ Married and spouse is filing separate FORM D-40

Spouse's Name _____

Spouse's Soc. Sec. No. _____

- (E) ☐ Married Filing Separate { Col. A on this Combined Form { Col. B

EXEMPTIONS

YOURSELF

65 or OVER

BLIND

DEPENDENTS

NUMBER OF EXEMPTIONS

COL A

COL B

1	+	<input type="checkbox"/>	+	<input type="checkbox"/>	+	<input type="checkbox"/>	=		
2	+	H <input type="checkbox"/>	W <input type="checkbox"/>	+	H <input type="checkbox"/>	W <input type="checkbox"/>	+	<input type="checkbox"/>	
2	+	<input type="checkbox"/>	<input type="checkbox"/>	+	<input type="checkbox"/>	<input type="checkbox"/>	+	<input type="checkbox"/>	
1	+	<input type="checkbox"/>		+	<input type="checkbox"/>		+	<input type="checkbox"/>	
1	+	<input type="checkbox"/>		+	<input type="checkbox"/>		+	<input type="checkbox"/>	
1	+	<input type="checkbox"/>		+	<input type="checkbox"/>		+	<input type="checkbox"/>	
1	+	<input type="checkbox"/>		+	<input type="checkbox"/>		+	<input type="checkbox"/>	

IF THIS IS A FINAL RETURN FOR A DECEASED TAXPAYER ENTER DATE OF DEATH HERE. IF FINAL RETURN, ATTACH FORM FR-147

MULTIPLY THE TOTAL NUMBER OF EXEMPTIONS CLAIMED IN COLUMN A OR B ABOVE BY \$750 AND ENTER RESULT ON LINE 9 BELOW, COLUMN A AND/OR B. PART YEAR RESIDENTS MUST PRORATE THEIR EXEMPTIONS.

If Combined Separate Filing is elected, use Col. A for Husband and Col. B for Wife, otherwise use Col. B only.

		COLUMN A	COLUMN B
1. Total Federal Adjusted Gross Income (From Line 43, Part I, Page 2)	1		
2. Additions (From Line 47, Part II, Page 2)	2		
3. Total (Add Lines 1 and 2)	3		
4. Subtractions (From Line 58, Part II, Page 2)	4		
5. Total District income (Subtract Line 4 from Line 3)	5		
6. If you do not itemize deductions, Enter \$1000 for FILING STATUS (A), (B) or (C). Enter \$500 for FILING STATUS (D) or (E). (See instructions for Zero Bracket Amount) OR,	6		
7. If you Itemize Deductions, Enter Total Deductions (From Line 70, Part III, Page 2)	7		
8. Net Income (Subtract Line 6 or Line 7 from Line 5)	8		
9. Amount for Exemptions claimed above	9		
10. Taxable Net Income (Subtract Line 9 from Line 8)	10		
11. Tax from either Tax Table or Income Tax Rate Schedule	11		
12. Credit: tax paid to another state. (Attach copy State Return—See Page 3 of Instructions)	12		
13. Credit for D.C. campaign contributions. (See Page 4 of Instructions)	13		
14. Credit for child and dependent care. (30% of Federal credit. See Page 4 of Instructions)	14		
15. Total of lines 12, 13 and 14	15		
16. Net Tax. Subtract line 15 from line 11 and enter difference (but not less than zero)	16		
17. D.C. income tax withheld. Attach Withholding statements	17		
18. 1985 estimated tax payments	18		
19. Payments made with Extension of Time to File. (See Page 2 of Instructions)	19		
20. Property Tax Credit. Attach Schedule H	20		
21. Total payments and credits. Add lines 17, 18, 19 and 20	21		
22. Balance Due (If Line 16 is more than Line 21) Pay in Full With This Return	22		
23. Overpayment (If Line 21 is more than Line 16)	23		
24. Amount of line 23 you wish REFUNDED	24		
25. Combined Return NET BALANCE DUE Pay in Full With This Return	25		
26. Combined Return NET REFUND	26		
27. Check box, if joint 1986 estimated tax vouchers are filed <input type="checkbox"/> Amount of Overpayment to be Credited to 1986 Estimated Tax	27		

TO REDUCE PRINTING COST, IF YOU DO NOT NEED D.C. TAX FORMS AND INSTRUCTIONS MAILED TO YOU NEXT YEAR, CHECK THE BOX AND SEE INSTRUCTIONS. ☐

Under penalties of law, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. If prepared by a person other than taxpayer, this declaration is based on all information of which the preparer has any knowledge.

Taxpayer Daytime Telephone _____

SIGN HERE

☐ If joint return, BOTH HUSBAND AND WIFE MUST SIGN

Date _____

☐ Signature of Preparer other than taxpayer

Date _____

Address _____

Fed. I.D. No. or S.S. No. _____

Make check or money order payable to D.C. Treasurer. Mail this return and remittance to the Department of Finance and Revenue, Ben Franklin Station, P.O. Box 7861 Washington, D.C. 20044-7861 on or before April 15, 1986.

All taxpayers must complete Part I. Enter in Columns A and/or B the amounts reported on your Federal income tax return. If Combined separate filing is elected, use Column A for Husband and Column B for Wife. Otherwise, use Column B only. Enter in Column C the Total Adjusted gross income from your Federal return. If you are not required to file a Federal return see instructions. Taxpayers who have modifications to their Federal adjusted gross income must complete Part II by entering the adjustments in Columns A and/or B. Taxpayers who itemize deductions must also complete Part III, Columns A, B and/or C wherever applicable. Refer to the Specific instructions for line by line instructions before completing any of the Parts below.

PART I—INCOME AND ADJUSTMENTS FROM FEDERAL RETURN

	COLUMN (A)	COLUMN (B)	COLUMN (C)
28. Wages, Salaries, Tips, etc.			
29. Interest			
30. Dividends (Do not forget to subtract the Federal Exclusion)			
31. Refunds of State and local income taxes			
32. Alimony received			
33. Business income or (loss)			
34. Capital gain or (loss)			
35. Fully taxable pensions and annuities			
36. Rents, royalties, partnerships, estates, trusts, etc.			
37. Farm income or (loss)			
38. Unemployment compensation (insurance)			
39. Taxable portion of Social Security			
40. Other income (Specify)			
41. Total (add Lines 28 Through 40)			
42. Less Adjustments (Attach a statement detailing specifically what adjustment(s) are taken on this line. Also refer to the Specific Instructions)			
43. Total Federal Adjusted Gross Income (Enter here and on line 1, page 1)			

PART II—MODIFICATIONS TO FEDERAL ADJUSTED GROSS INCOME**ADDITIONS**

44. Marital Deduction (See Page 5 of Instructions)				
45. 60% Unincorporated Business capital gain differential				
46. Other Additions (Specify)				
47. Total Additions (Add lines 44 thru 46. Enter here and on line 2, page 1)				

SUBTRACTIONS

48. Interest on U.S. Obligations				
49. Contribution Deduction (non-itemizers only) (See Page 5 of Instructions)				
50. State and Local Refunds included on Federal return				
51. Nonresident income (See Page 5 of Instructions)				
52. Social Security Income reported in Part I (See Page 5 of Instructions)				
53. Disability Income Exclusion (See Page 5 of Instructions)				
54. Income reported and taxed on D.C. Franchise or Fiduciary return				
55. D.C. Lottery Winnings				
56. Income previously taxed by D.C. (Submit explanation)				
57. Other Subtractions				
58. Total Subtractions (Add lines 48 thru 57. Enter here and on line 4, page 1)				

PART III—ITEMIZED DEDUCTIONS AND DISTRICT ADJUSTMENTS

59. Medical and Dental Expense				
60. Taxes				
61. Interest				
62. Contributions				
63. Casualty or Theft Losses				
64. Miscellaneous Deductions				
65. Total Itemized Deductions (Add lines 59 through 64)				
66. State and Local Income Taxes Included on Line 60				
67. Deductions During Period of Nonresident Status				
68. Contribution Carryovers prior to January 1, 1982 (See Page 5 of Instructions)				
69. Add Lines 66, 67 and 68				
70. Total District Deductions (Subtract line 69 from line 65. Enter here and on line 7, page 1)				

SCHEDULE A

DISTRICT OF COLUMBIA ITEMIZED DEDUCTIONS

DO NOT COMPLETE THIS FORM IF YOU ITEMIZE
DEDUCTIONS ON YOUR FEDERAL RETURN

1985

Name(s) as shown on Form D-40

Social Security Number

Medical and Dental Expenses (do not include expenses reimbursed or paid by others.)	1	Prescription medicines and drugs; and insulin.....	1			
	2	Other medical and dental expenses; a. Doctors, dentists, nurses, hospitals, health insurance, etc.....	2a			
		b. Transportation and lodging.....	2b			
		c. Other (List—include hearing aids, dentures, eyeglasses, etc. ▶				
		.....	2c			
	3	Add lines 1 through 2c.....	3			
	4	Enter 5% of line 1, Form D-40 (combine Column A and B, if combined separate filing is used).....	4			
	5	Subtract line 4 from line 3. If line 4 is more than line 3, write zero.....			5	
Taxes	6	Real Estate.....	6			
	7	a General sales (See Federal sales tax tables).....	7a			
		b General sales on motor vehicles.....	7b			
	8	Other (list—include personal property).....	8			
	9	Add lines 6 through 8. Enter your answer here.....			9	
Interest Expense	10	a Home mortgage paid to financial institutions.....	10a			
		b Home mortgage paid to individuals (show that person's name and address).....				
		.....	10b			
	11	Credit cards and charge accounts.....	11			
	12	Other (list).....				
		.....	12			
	13	Add lines 10a through 12. Enter your answer here.....			13	
Contributions	14	a Cash contributions for which you have receipts, cancelled checks or other written evidence.....	14a			
		b Other cash contributions (list).....				
		.....	14b			
	15	Other than cash.....	15			
	16	Add lines 14a through 15. Enter your answer here.....			16	
Casualty and Theft Losses	17	Total Casualty or theft loss(es). If you claim a casualty or theft loss on your Federal Tax Return, enter the amount claimed. If you did not itemize deductions on your Federal Tax Return, you must attach completed Federal Form 4684 to your District Tax Return, D-40.....			17	
Miscellaneous Deductions	18	Union and Professional dues.....	18			
	19	Tax return preparation fee.....	19			
	20	Other (list) ▶				
		.....	20			
	21	Add lines 18 through 20. Enter your answer here.....			21	

Enter totals from summary on Form D-40, Part III, Page 2, in appropriate Column A and/or B. If combined separate filing was elected, husband and wife may split deductions as they mutually agree.

Summary of Itemized Deductions

22	Total medical and dental—line 5.....		
23	Total taxes—line 9.....		
24	Total interest—line 13.....		
25	Total contributions—line 16.....		
26	Total casualty or theft loss(es)—line 17.....		
27	Total Miscellaneous—line 21.....		
28	Total deductions (Add lines 22 through 27)		

D-40

DISTRICT OF COLUMBIA INTEREST AND DIVIDEND INCOME

1985

SCHEDULE B

DO NOT COMPLETE THIS FORM
IF YOU FILE A FEDERAL RETURN

Name(s) as shown on Form D-40

social security number

If Combined Separate Filing is elected, use Col. A for Husband and Col. B for Wife; otherwise use Col. B only

COLUMN A

COLUMN B

Part I Interest Income

If you received more than \$400 in interest, you must complete Part I and list ALL interest received. See instructions for Federal Schedule B.

Interest Income

1 Interest income from seller-financed mortgage (show name of payer)

2 Other interest income (show name of payer)

3 Add lines 1 and 2. Enter here and line 29, Page 2, Form D-40.

Part II Dividend Income

Complete this part only if: (1) your gross dividends exceed \$400, or (2) you are electing to exclude certain reinvested stock dividends from qualified public utilities. See Federal instructions for Schedule B.

4 Name of payer

5 Add amounts on line 4

6 Capital gain distributions.

7 Nontaxable distributions.

8 Exclusion of stock dividends from dividend reinvestment plan of a qualified public utility.

9 Add lines 6, 7, and 8

10 Subtract line 9 from line 5. Enter here and on line 30, page 2, Form D-40.

Instructions

Refer to Federal Instructions for filing Schedule B in regard to specific details in completing this form. This Form is to be completed and attached to your District Return, Form D-40 **only** if you are not required and are not filing a Federal Return.

Instructions for Form D-40 and for Schedules A, B, and H

DISTRICT INCOME TAX HIGHLIGHTS

For 1985, the District of Columbia is offering a short form (D-40EZ) for certain qualified taxpayers. Forms D-40EZ and instructions for this form are in the front of the booklet.

For 1985, a certain amount of Social Security income may be taxable on your Federal tax return. The District continues to exclude such income. The District also continues to allow a Disability Income Exclusion as a modification to income although for Federal tax purposes such exclusion has been eliminated in favor of a credit on Federal Schedule R.

Read carefully the instructions contained within this booklet before preparing your District return. You should complete your Federal return before preparing your District return.

GENERAL INSTRUCTIONS

Please use the mailing label on the forms sent to you. If you did not receive forms with a label, print or type your name, address and social security number in the space provided. If you do not require that a booklet be mailed to you next year, please check the box provided on the front page of Form D-40 and you will receive only a label to be attached to your 1986 return. Requesting that forms not be mailed reduces government costs.

Married taxpayers who file separately on one form should use Column A for the husband and Column B for the wife. Taxpayers who are single, head of household, married filing jointly or married and spouse is filing on a separate form must use Column B.

Married taxpayers who file jointly or separately on one form must show the Social Security numbers in the same order that they show their first names on the return. If you are married and filing on a separate form, enter your spouse's name and social security number in the space provided next to Filing Status D.

District law requires that your Social Security number be entered in the space provided. Your Social Security number is necessary for proper identification of your account with the District and will be used only for tax administration purposes.

The instructions in this booklet generally assume that you are filing a Federal tax return and instruct you to enter certain items or amounts from your Federal return on your District return. If you are not required to file a Federal return, you should enter items or amounts as if you were required to file a Federal return.

Who Must File a Tax Return

File a Form D-40 if your income exceeds the following amounts:

- \$2,500 for married persons filing jointly; or
- \$1,750 for single persons; or
- \$1,250 for married persons filing separately (\$750, if either spouse itemizes deductions);

and (1) You maintained a permanent home (domicile) in the District at any time during the taxable year; or (2) You maintained a place of abode (lived) in the District for an aggregate of 183 days or more during the taxable year. If the requirements of (1) or (2) are met for less than the full year, you must file a part-year return.

Note: If you do not meet the income requirements, but you are a resident of the District, you should file Form D-40 to request a refund of tax withheld.

Who is Not Required to File a Return

Do not file a return if you were:

- A nonresident of the District.
- Single and received less than \$1,750 gross income during the taxable year.
- Married and filing jointly, and you received less than \$2,500 in gross income during the taxable year.
- Married and filing separately, and you received less than \$1,250 in gross income during the taxable year (less than \$750 if either spouse itemizes deductions).
- An elective officer of the U.S. Government, unless domiciled in the District.
- An employee on the personal staff of an elected officer in the legislative branch of the U.S. Government, and both you and the elected officer are bona fide residents of the same state.
- An officer of the executive branch of the U.S. Government appointed by the President

of the United States, subject to confirmation by the Senate of the United States, and whose tenure of office is at the pleasure of the President, unless you were domiciled within the District at any time during the taxable year.

- A Justice of the Supreme Court of the United States not domiciled within the District at any time during the taxable year.

Note: If you are a nonresident who is not required to file a District return, and District tax was withheld from your wages, use Form D-40B to claim a refund. Form D-40B may also be used to request a ruling with respect to liability for District income tax. To request a Form D-40B, see page 3 of instructions, on How to Obtain Forms. If you are not required to file a tax return, but you are entitled to a property tax credit, file Schedule H (Form D-40) only.

How to File a Part-Year Return

If you were a District resident for less than a full calendar or fiscal year, follow instructions 1 through 4 below. If you and/or your spouse lived in the District for less than a full year and for different periods of time, you must file separate Forms D-40.

- (1) Complete Part I of Form D-40, page 2 by copying the corresponding line by line amounts from your Federal return. Gross income received while a nonresident of the District is subtracted by reporting such income on line 51, Part II of Form D-40, page 2.
- (2) Prorate your personal exemptions and credit for dependents according to the number of months you were a resident of the District. (For the purpose of prorating exemptions and dependents, divide the aggregate number of days you were a resident of the District by 30 in order to determine months. A remainder of over 15 days shall be considered a full month).
- (3) You may itemize your deductions or claim a Zero Bracket Amount prorated according to the number of months you were a resident of the District. (For the purpose of prorating the Zero Bracket Amount, divide the aggregate number of days you were a resident of the District by 30 in order to determine months. A remainder of over 15 days shall be considered a full month). If you itemize deductions, copy your deductions from

your Federal Schedule A or District Schedule A (if you are not itemizing deductions on your Federal return) on lines 59 through 64, Part III of Form D-40, page 2. Subtract the deductions paid during the period of nonresidence in the District on line 67, Part III of Form D-40, page 2.

- (4) Do not claim the property tax credit. This credit is allowed only if the claimant lived in the District for the full twelve months of the year.

When and Where to File

File your return as soon as possible after January 1, but not later than April 15, 1986. Mail it to the Department of Finance and Revenue, Ben Franklin Station, P.O. Box 7861, Washington, D.C. 20044-7861.

Extension of Time for Filing

Copies of Federal extension of time requests are no longer accepted.

If you require more time to file your return, an extension of time may be requested by filing Form FR-127 on or before April 15, 1986. Any balance of tax due, as shown on Form FR-127, must be remitted with the request. **Interest must be paid on any tax which is not paid on time, and is computed from the due date of the return even though an extension of time may be granted in which to file the return.** To request a Form FR-127, see page 3 of instructions on How to Obtain Forms.

Payment of Balance Due

Any balance of tax due must be paid with your return. If combined separate filing is elected, the combined net balance due must be paid with your return. Make your **check or money order** payable to the "D.C. Treasurer." **Do not send cash.** Write your social security number on your remittance.

Penalties and Interest

The penalty for failure to file a return on time is 5 percent of the balance due (combined net balance due, if combined separate filing is elected) for each month or fraction thereof that such failure continues, but not more than 25 percent in the aggregate.

Interest at the rate of one and one-fourth percent per month or portion of a month must be paid on any tax which remains unpaid after the due date of the return. Interest is computed from the due date of the return to the date of payment and applies even though an extension of time may have been granted in which to file the return.

Notice of Charge for Dishonored Checks

A penalty of \$15.00 will be imposed if a check in payment of any obligation due the District of Columbia is not honored by your bank.

Declaration of Estimated Tax for 1986

A Declaration of Estimated Tax is required when an individual anticipates gross income not subject to withholding tax that will result in a tax liability of more than \$100.

Joint or Separate Returns

It is generally advantageous for married couples to file separate returns if each has gross income in excess of \$1,250. They may file separate returns on one Form D-40. Separate returns should include only the income of the filing spouse.

Joint returns must include all income of both spouses. The names and social security numbers of both spouses must be entered in the heading of the return. Both spouses must sign the return.

Combined Separate Filing

If combined separate filing is elected: (1) the husband must report his income in column A and the wife must report her income in B; (2) the names of both spouses must be entered in the heading of the return; and (3) both spouses must sign the return. Do not claim an exemption for the other spouse if he (she) is filing a separate or combined separate return.

Change of Address — If you move during 1986 after filing your 1985 District income tax return, notify the Department of Finance and Revenue of your new home address. This notification should be in writing and should contain the following information:

1. Name(s) under which the return is filed;
2. Address shown on return;
3. Your new address; and
4. Your social security number and, if applicable, your spouse's social security number.

Note: If you have notified your post office of a change of address, your refund check, if you are due a refund, should be forwarded to the new address.

Deceased Taxpayers

If a person died in 1985 or in 1986 before filing a return for 1985, the executor, administrator or surviving spouse must file a return for the decedent. An executor or administrator may elect to file a joint return with the surviving spouse. If an executor or administrator has not been appointed, the surviving spouse may file a joint return and indicate on the return in the designated area the date of death. It is not necessary to prorate

the personal exemption or Zero Brac Amount of the deceased taxpayer if he (she) died during 1985. If a refund is due, attach Form FR-147. To request a Form FR-147, see page 3 of instructions on How to Obtain Forms.

Surviving Spouse

You may qualify as surviving spouse if you meet all the tests for Federal tax purposes. If your spouse died in 1985, you may file a joint return for the year if: (1) you were entitled to file a joint return at the time your spouse died and (2) you did not remarry during that year. If you are a surviving spouse with a qualified dependent, you may file as Head of Household.

Income Averaging

Income averaging and 10 year averaging rules for lump sum distributions from qualified retirement, profit-sharing or stock bonus plans are not permitted on the District return.

Whole-Dollar Accounting

You may round off cents to the nearest whole dollar on your return and schedules. If you elect to round off, do so for all amounts. You can drop amounts under 50 cents. Increase amounts from 50 to 99 cents to the next dollar.

Attachments to the Return

Fill in applicable items of income, adjustments, tax computation and deductions on the official return form and schedules. If you need more space, attach statements that follow the format of the official forms. Enter the totals shown on the supporting statements on the appropriate lines of the official forms. Be sure to put your name and social security number on any attachments.

Check These Items Before Mailing Your Return

- Signature(s) on return.
- Social Security number(s) on return.
- Name and address label from booklet is attached to return or name and home address, including apartment number and zip code, typed or printed neatly on the return.
- Withholding Statements from each employer is attached.
- If the Property Tax Credit is claimed, Schedule H is attached.
- Filing status checked, numbers inserted in exemption blocks, and first name and relationship of each dependent listed.
- If the Disability Income Exclusion is claimed, Form D-2440 is attached.
- If you itemize deductions on your District return, but not on your Federal return, District Schedule A (Form D-40) is attached.

- If you are not required to file a Federal return but are required to file a District return, and you have dividend and/or interest income, District Schedule B (Form D-40) is attached.

- If you claim credit for income tax paid to another state, a copy of the State tax return is attached.

- If credit for child and dependent care expenses is claimed, and you are not required to file a Federal return, or you are filing a Part-year return with the District, Form D-2441 is attached.

- All computations for accuracy.

- If there is a balance due, your check or money order payable to the D.C. Treasurer is attached. Show your social security number and indicate that the payment is for 1985 Income Tax.

Taxpayer Assistance

For general information and the locations of the taxpayer assistance offices, you may call 727-6103, twenty-four (24) hours a day.

How to Obtain Forms

District tax forms may be obtained in Room 1046 of the Municipal Center, 300 Indiana Avenue, N.W., or by calling 727-6170.

A limited supply of general purpose forms will also be available at the District Building, the Main Post Office, and the Martin Luther King Memorial Library. For a list of other tax forms locations, please call 727-6103.

Amended Returns

Form D-40X must be used to correct a previously filed Individual Income Tax Return (Form D-40). Do not file an amended return to provide additional information that has been requested by the Department of Finance and Revenue about any tax return you have already filed. An amended return must be filed if an adjustment was made by the Internal Revenue Service on any Federal Tax return. Amended returns should be mailed separately from your current year return. By filing an amended return as early as possible, you can minimize any accrued interest charges.

SPECIFIC INSTRUCTIONS

Report the husband's income, deductions and exemptions in column A, and the wife's in column B if you elect to file combined separate returns.

Instructions for Page 1, Form D-40 Lines A thru E — Filing Status and Exemptions

Place an "X" in the block which designates your filing status. Married persons not living together must file as single persons. Head of Household status may be claimed if you are eligible for such status on your Federal return. You must allocate the exemptions for taxpayer and spouse together with the exemptions for age 65 or over, or blindness to the taxpayer to whom they relate.

Indicate in the blocks beside your filing status the personal exemptions to which you are entitled. You may claim an exemption for your spouse only if all the income of the spouse is included on this return or if your spouse had no income.

If you were 65 or over, enter a "1" in the block beside your filing status. If a joint return is filed and both husband and wife were 65 or over enter a "1" in each block under this heading. If only the husband is 65 or over enter a "1" in the block marked "H" or if only the wife is 65 or over enter a "1" in the block marked "W".

If you were blind, enter a "1" in the block beside your filing status. If a joint return is filed, the figure "1" should be entered in the same manner as described above in the 65 or over instructions.

Enter in the space provided the first name and relationship of each dependent claimed on your Federal income tax return. Enter the total number claimed in the block provided beside your filing status. If combined separate filing is elected, the dependents may be split between the husband and wife as they mutually agree.

Add the numbers inserted in the various blocks and enter the total in the block under Number of Exemptions. Multiply the number of exemptions to which you are entitled by \$750 and enter this amount on line 9, Column A and/or B. If this is a part-year return, this amount must be prorated. See Instructions for line 9, page 1. It is not necessary to prorate the exemptions of a decedent on a final return.

If you were divorced or married during the year, your marital status on the last day of the taxable year controls.

Line 1 — Total Federal Adjusted Gross Income

This is the total adjusted gross income reported on your Federal return and shown on line 43, Part I, page 2 of Form D-40. Part-year residents must include their entire adjusted gross income on line 1 of the return. Non-resident income will be accounted for in Part II, Modifications to Federal Adjusted Gross Income.

Line 2 — Additions

Enter the total additions from line 47, Part II, page 2 of Form D-40.

Line 4 — Subtractions

Enter the total subtractions from line 58 Part II, page 2 of Form D-40.

Line 5 — Total District Income

Total District income is the amount of income after modifications to your Federal adjusted gross income. Total District income, plus or minus modifications for additions and subtractions, must equal your Total Federal adjusted gross income reported on line 1.

Line 6 — Zero Bracket Amount

Taxpayers may elect to claim a Zero Bracket Amount instead of itemizing their

deductions. However, if one spouse itemizes deductions, the other must also itemize and may not claim the Zero Bracket Amount. The Zero Bracket Amount allowed for filing status (A), (B) or (C) is \$1,000. The Zero Bracket Amount allowed for filing status (D) or (E) is \$500. Part-year residents must prorate the Zero Bracket Amount according to the number of months that they were residents of the District.

Line 7 — Itemized Deductions

Enter the amount from line 70, Part III, page 2 of Form D-40, column A and/or B. Taxpayers should not itemize deductions if their deductions are less than the amounts allowable as Zero Bracket Amounts. If husband and wife living together file separate returns, and one itemizes deductions, the other must also itemize deductions. Deductions may be split between husband and wife as they mutually agree.

Line 9 — Exemptions (and Dependents)

Enter in the appropriate columns A and/or B the correct dollar amounts by multiplying \$750 times the number of exemptions claimed. Exemptions must be prorated on a part-year return according to the number of months you were a District resident.

Line 11 — Tax

If your taxable income is less than \$50,000, enter your tax from the Tax Table. Use the Tax Rate Schedule if your taxable income is \$50,000 or more. Both the Tax Table and Tax Rate Schedule are included in this booklet.

Line 12 — Credit for Tax Paid Another State

A resident of the District may claim a credit for income tax **required** to be paid, and which was in fact paid, to another state, territory or possession of the United States, or political subdivision thereof on income earned or received from sources within that jurisdiction while a resident of the District. To arrive at the credit use the following procedure:

- (1) Compute your District income tax liability on all income received within and without while a resident of the District.
- (2) To compute this credit, first find the percentage which the income subject to tax in the other jurisdiction while a resident of the District bears to the total income received within and without while a District resident.
- (3) You may compute the maximum credit by applying the formula below:

$$\frac{A}{B} \times C = D$$

(A) Is income of any type derived from and taxed by any jurisdiction other than the District. Income derived from, but not taxed elsewhere may not be included in this numerator.

(B) Is your entire adjusted gross income from within and without while a resident of the District.

(C) Is your District tax liability before any other credits.

(D) This is the maximum credit computation. (The allowable credit may not exceed your District tax liability before any other credits, and cannot exceed the tax paid to the other state on income attributable to that state).

Attach a copy of the tax return filed with the other jurisdiction to your District return.

Line 13 — Credit for Political Campaign Contributions

Fifty percent of campaign contributions to District of Columbia political candidates up to a maximum of \$100.00 on a joint return or \$50.00 on all others can be claimed for the offices listed below:

- Electors of the President and Vice President of the United States;
- The Mayor, members of the Council and Delegate to the House of Representatives for the District of Columbia;
- The members of the Board of Education; National committeemen and national committeewomen for the District of Columbia;
- Delegates from the District of Columbia to conventions of political parties nominating candidates for the Presidency and Vice Presidency of the United States;
- Alternates to the officials referred to above, where permitted by political party rules;
- Such members and officials of local committees of political parties as may be designated by the duly authorized local committees of such parties for election at large or by ward in the District of Columbia.

This credit is not allowable if you were claimed as a dependent on another District tax return.

Line 14 — Credit for Child and Dependent Care Expenses

You must meet all the tests and requirements for Federal tax purposes to claim this credit on your District return. (However, married persons may file combined separate returns in lieu of filing a joint return). You must file a joint return or combined separate returns in order to claim this credit. In the case of a return filed for a full year, the credit entered on line 14 is equal to thirty percent (30%) of the credit allowed on your Federal return. Do not enter the credit directly from your Federal return.

If you are not required to file a Federal return, or you are filing a part-year District return, you must complete District Form D-2441 and attach it to your return. The credit shall not exceed six percent (6%) of the

employment-related expenses that were incurred during the period you were a resident of the District. To request a Form D-2441, see page 3 of instructions on How To Obtain Forms.

Line 17 — District Tax Withheld

Enter the total amount of District income tax withheld during 1985 and attach the District copy of all W-2 Forms or other approved substitute withholding tax statements to your return.

Line 18 — District Estimated Tax Paid

Enter the amount of any 1985 estimated tax payments. If a joint 1985 estimated tax return was filed, the husband and wife may divide the estimated tax paid between them, or either may claim the total amount paid.

Line 19 — Payments Made with Extension of Time to File

If Form FR-127 was filed to request an extension of time to file, report the amount paid with that request.

Line 20 — Property Tax Credit

Enter the amount of any property tax credit to which you are entitled from either line 9 or line 14, Schedule H. The credit may not be split between column A and B. See detailed instructions for Schedule H.

Lines 22, 23 and 24 — Balance Due or Refund

If the total of your net tax on line 16 is more than your payments and credits on line 21, enter balance due on line 22. This amount should be paid in full with your return unless combined separate filing is elected. If combined separate filing is elected, see instructions for lines 25 and 26.

If the total of your payments and credits on line 21 is more than your net tax, line 16, enter overpayment on line 23. You must enter on line 24 the amount of overpayment you wish to have refunded to you. The amount on line 24 will be refunded unless combined separate filing was elected. If combined separate filing is elected, see instructions for lines 25 and 26. Enter on line 27 the amount of overpayment you wish credited to your 1986 estimated tax. If combined separate filing is elected, and if you are filing joint 1986 estimated tax vouchers, check the box on line 27.

Lines 25 and 26 — Combined Balance Due or Refund (Filing Status (E) only)

Husband and wife who elect to file combined separate returns are the only persons who should complete these lines. The balance due or refund of one spouse must be combined with the balance due or refund of the other spouse. For example:

- (1) If the husband has a balance due of \$50 (line 22), and the wife is due a refund of

\$100 (line 24), the amounts should be combined. In this case the result is net refund of \$50. Therefore, the husband should not send a check for the amount shown on line 22.

- (2) If the husband has a balance due of \$40 and the wife is due a refund of \$40, the amounts should be combined. In this case the result is a net balance due of \$40, and a check or money order for \$40 should be sent with the return.
- (3) If both have a balance due on line 22, combine the amounts and enter combined net balance due on line 25. Send one check for combined amount.
- (4) If both have a refund due on line 24, combine the amounts and enter combined net refund on line 26. One refund check will be issued for the combined amount.

Instructions for Page 2, Form D-40 PART I INCOME AND ADJUSTMENTS FROM FEDERAL RETURN Lines 28 thru 41

These lines are a summary of the items which make up your Federal income and which are reported on your Federal income tax return, which would have been reported had you been required to file a Federal income tax return. List on each corresponding line in column A and/or B the amount of each item included on your Federal return. Taxpayers filing combined separate returns and using columns A and B should report income as though separate Federal returns were filed.

If you carried on a business in the District and your gross receipts were \$12,000 or more for the year, you must also include such income on an Unincorporated Franchise Tax return (Form D-30), even though it is reported on line 33. (See instructions for Form D-30 To request a Form D-30, see page 3 of instructions on How To Obtain Forms.

Net Operating losses may be deducted only to the same extent and for the same year as reported on the Federal return. If a portion of a NOL is carried to years prior to 1982 for federal purposes, such portion is not recoverable on a D.C. return.

Line 42 — Adjustments

You may deduct items reported on your Federal return such as marital deduction, employee business expense, moving expenses, alimony or separate maintenance payments, and Keogh, IRA and similar individual retirement account contributions. The various items of adjustment are listed in the Adjustments To Income section of your Federal tax return (1040).

PART II MODIFICATIONS TO FEDERAL ADJUSTED GROSS INCOME

In order to arrive at Total District Income certain modifications may be needed. These should be reported in Part II.

ADDITIONS:**Line 44 — Marital Deduction**

If the Marital Deduction was taken on your Federal return as an adjustment to gross income, it must be entered here.

Line 45 — Unincorporated Business Capital Gain Differential

Enter sixty percent (60%) of your share of capital gains reported on a District Unincorporated Business Franchise Tax Return (Form D-30). Gains on the sale of assets by unincorporated businesses are subject to District tax on 100% of such gains while for Federal tax purposes the individual owner would be subjected to tax on 40% of the gain. If there is net loss, an adjustment is not required.

Line 46 — Other Additions

Report on this line (1) the amount of adjustments that were taken on line 42, Part I, that are for the period of nonresidence for part-year filers; (2) the deduction taken for franchise taxes paid in computing business income on line 33 and your share of the deduction taken for franchise taxes paid in computing the income derived from rents, royalties, partnerships, estates, trusts, etc., on line 36; (3) the distributable share of net income from Professional Corporations whose fiscal year began before January 1, 1985 and ended during 1985, or years beginning after December 31, 1984, Professional Corporations other than S Corporations, are taxed in the same manner as other corporations; (4) Ordinary income and 1% of capital gains portion of lump-sum distribution from a Qualified Retirement Plan, as reported on Federal Form 4972; (5) other items required to be added to Federal adjusted gross income.

SUBTRACTIONS:**Line 48 — Interest on U.S. Obligations**

Enter interest and dividend income on obligations or securities of the United States, its agencies or instrumentalities, which was included on your Federal return and reported in Part I of the District return.

Line 49 — Contribution Deduction

This is a limited deduction for taxpayers who do not itemize their deductions. The amount for 1985 is limited to fifty percent (50%) of the first \$300 of all contributions paid. (25% for married persons filing separately).

Line 50 — State and Local Refunds

If you included refunds of State and Local income taxes on your Federal return and they are reported on line 31, Part I of Form D-40, they should be entered on line 50.

Line 51 — Nonresident Income

Enter income which was included on your Federal return that was received by you while you were not a resident of the District.

Line 52 — Social Security Income

For tax year 1985 a certain amount of Social Security income may be taxable on your District tax return. However, such income is not taxable for District purposes. If you included Social Security income in Part I of Form D-40, you should enter that amount on line 52.

Line 53 — Disability Income Exclusion

The Disability Income Exclusion is no longer allowed as an adjustment to income on the Federal tax return. For Federal tax purposes,

Disability income exclusion has been eliminated in favor of a credit computed on Schedule R (Credit for the Elderly and Permanently and Totally Disabled).

For District tax purposes, the Disability Income Exclusion is treated as an adjustment to income. If Disability payments were included in your Federal gross income, you may be able to claim an exclusion on your District return by completing Form D-2440 and listing the excludable amount on line 53. Specific instructions are contained on Form D-2440.

Line 54 — Income Reported and Taxed on District Franchise or Fiduciary Return

If Part I, page 2 of Form D-40 includes income which was also reported and taxed on a District Franchise or Fiduciary tax return, enter such income.

Line 55 — District Lottery Winnings

District Lottery winnings are not taxable on a District return. This amount may be subtracted if it was included on your Federal return. Note: Other types of gambling winnings are taxable on a District return.

Line 56 — Income Previously Taxed by District

If Part I includes income which was previously reported on a District Individual Income Tax Return, such previously taxed income should be entered here. For example, prior to 1982, contributions to an IRA retirement plan were subject to District taxation, but not subject to Federal taxation. Therefore, if Part I includes a distribution from that plan, such distribution should be reduced to the extent that it has already been taxed as a contribution by the District.

Line 57 — Other Subtractions

Other items required to be subtracted from Federal adjusted gross income should be entered. Wages received by shareholders of Professional Corporations whose fiscal year began prior to January 1, 1985 and ended during 1985, should report here. Wages received for periods subsequent to the end of such fiscal year are not excludable. (See line 46).

**PART III ITEMIZED DEDUCTIONS AND DISTRICT ADJUSTMENTS
Lines 59 thru 64**

If you itemize deductions on your Federal return, copy the amounts claimed on your Federal return on the appropriate lines of column A and/or B. Enter the totals on line 65, column A and/or B and column C. Married persons filing combined separate returns may split such deductions on column A and B as they mutually agree.

If you do not itemize deductions on your Federal return, but elect to itemize on your District return, you must complete and attach Schedule A, Form D-40 and enter such totals on Part III.

Line 66 — State and Local Income Taxes

Report State and Local Income Taxes that were included on line 60.

Line 67 — Deductions During Period of Nonresident Status.

Report those itemized deductions paid while a nonresident of the District and included on Lines 59 through 64.

Line 68 — Contribution Carryovers

Enter contribution carryovers resulting from contributions paid in any year prior to January 1, 1982 that were included on line 62.

**INSTRUCTIONS FOR SCHEDULE H
(FORM D-40)
PROPERTY TAX CREDIT**

If you qualify for the property tax credit, and if you are required to file a District Individual Income Tax Return, Form D-40, attach completed Schedule H to the return. If you are not required to file a District Individual Income Tax Return, and you qualify for the property tax credit, Schedule H should be completed and filed by itself.

If only Schedule H is filed, District law requires you to furnish your Social Security number in the space provided on Schedule H. This number will be used for proper identification of your account with the District and will be used only for tax administration purposes.

Who May Qualify

You must meet all of the following conditions to qualify for the Property Tax Credit.

1. You must own or rent the home you occupy in the District for the full twelve months of 1985.
2. Your Household Gross Income must have been \$20,000 or less during 1985.
3. If you were not 65 or over before December 31, 1985, you must not have been claimed as a dependent on anyone else's 1985 Federal, State or District income tax return.
4. The house or apartment which is your home must not be part of a Public Housing Project.
5. IF YOU ARE AGE 62 OR OLDER, BLIND, OR DISABLED, you may use Property Tax Table B only if you, together with your spouse (if married), provide 50% or more of the Household Gross Income. Persons blind or disabled do not have to meet this 50% test.
6. If you resided in the District for a part of the year or died before December 31, 1985, you do not qualify for property tax credit.

How To File

Your claim for property tax credit, Schedule H, must be attached to your 1985 District income tax return, Form D-40, if you are required to file a 1985 District income tax return. If you are not required to file a 1985 District income tax return, Schedule H (Property Tax Credit Claim) may be filed by itself. If filed by itself, it should be filed by April 15, 1986. If filed with your District income tax return, it should be filed by April 15, 1986. However, a reasonable extension of time may be granted. See Extension of Time for Filing in General Instructions for Form D-40.

File your Schedule H at the time you file your tax return. Filing a separate Schedule H after you have previously filed a tax return could delay your refund.

Important Definitions

1. The word "home" means the claimant's dwelling house whether owned or rented and so much of the land surrounding it as is reasonably necessary for use of the dwelling

as a home and may include a multi-unit or a multi-purpose building and a part of the land on which it is located.

2. The word "household" means all individuals living in the home.

3. The term "household gross income" means all income received by every individual living in the home, including cash distributions from a business or investment entity in which the claimant has an interest.

4. The term "rent paid" is that amount paid by a claimant to a landlord solely for the right of occupancy of a home in the District. "Rent paid" does not include: advance rental payments for another period; rental deposits, whether or not expressly set out in the rental agreement; any charges for medical services or food provided by the landlord; or payments made to a landlord for the right of occupancy of property which is exempt from District real property taxes.

5. The term "members of a household" means all members of one household whether or not they are related; for example, two or more unrelated individuals sharing an apartment or house constitutes the members of a household.

6. The term "age 62 or over" means anyone who was age 62 or older during 1985.

7. The word "blind" means anyone whose central visual acuity does not exceed 20/200 in the better eye with corrective lenses, or the widest diameter of the visual field is no greater than 20%.

8. The word "disabled" means a claimant unable to engage in any gainful activity by reason of a medically determinable physical or mental impairment which can be expected to result in death or has lasted or can be expected to last for a continuous period of not less than 12 months. Certification of such physical or mental impairment shall be attested to by a licensed physician selected by the claimant at his or her own expense. Proof of the disability claim must be completed on the back page of the Schedule H.

NOTE: The questions at the top of Schedule H must be answered. Failure to do so will cause your claim for credit to be disallowed until such time as the information is furnished. If you claim the property tax credit under Part B of Schedule H, you must check the appropriate block(s) as to whether you are age 62 or over, blind or disabled. You must also indicate if you were the recipient of rent subsidies during 1985.

Complete Part A or Part B to claim your property tax credit. Do not complete both Part A and Part B.

ONLY ONE MEMBER OF A HOUSEHOLD CAN CLAIM THE PROPERTY TAX CREDIT.

Instructions for Numbered Lines of Schedule H

Lines 1, 2 and 3 — Enter the totals of Columns 1, 2 and 3 from the Household Gross Income Schedule on appropriate lines 1, 2 and 3 of the Summary of Household Gross Income Schedule.

Line 4 — Add lines 1, 2 and 3 on the Summary of Household Gross Income Schedule and enter the total on line 4.

Part A

Line 5 — Enter amount of household gross income from line 4 page 2. If this amount exceeds \$20,000, you are not entitled to the credit.

Line 6 — If you owned your home in the District on December 31, 1985 and you either rented or owned your home in the District during all of 1985, enter the amount of your annual District real estate taxes shown on the 1st half of your 1986 District real estate tax bill. Note: Your property tax credit must be computed based on your housing status (rent/own) on December 31, 1985.

The deferred portion of your Real Estate Tax may be included as part of Real Estate Tax for the purpose of computing the Property Tax Credit.

If you rented your home in the District on December 31, 1985, and you either owned or rented your home in the District during all of 1985, enter 15% of rent paid. If you rented more than one home in the District during 1985, divide the total amount paid your last landlord during 1985 by the number of months of occupancy and multiply the results by 12. Multiply this result by 15% and enter your answer on line 6.

Line 7 — Find the amount of your property tax credit from Property Tax Credit Table A or compute the amount of your credit in accordance with the instructions on page 18.

The Property Tax credit obtained must be reduced by any rent subsidy received during 1985.

Part B

Line 10 — Enter amount of household gross income from line 4 page 2. If this amount exceeds \$20,000, you are not entitled to claim the credit under Part B.

Line 11 — If you owned your home in the District on December 31, 1985, and you either rented or owned your home in the District during all of 1985, enter the amount of your annual District real estate taxes. The amount of your annual District real estate taxes may be found on the 1st half of your 1986 District real estate tax bill. Note: Your property tax credit must be computed based on your housing status (rent/own) on December 31, 1985.

The deferred portion of your Real Estate Tax may be included as part of Real Estate Tax for the purpose of computing the Property Tax Credit.

If you rented your home in the District on December 31, 1985, and you either owned or rented your home in the District during all of 1985, enter 15% of rent paid. If you rented more than one home in the District during 1985, divide the total amount paid your last landlord during 1985 by the number of months of occupancy and multiply the result by 12. Multiply this result by 15% and enter your answer on line 11.

Line 12 — Find the amount of your property tax credit from Property Tax Credit Table B or compute the amount of your credit in accordance with the instructions on page 18. The Property Tax Credit obtained must be reduced by any rent subsidy received during 1985.

Household Gross Income Schedule — You must list all income of every member living in the household on this schedule beside the categories listed, whether the income is subject to District income tax or not, in order to compute the property tax credit.

List in column 1 all the income of the applicant (claimant).

List in column 2 all the income of the claimant's spouse, and list in column 3 all the income of all other members living in the home you own or rent.

All income whether subject to District income tax or not, must be reported for all members of the household, or the claim for property tax credit will be disallowed.

1985 INCOME TAX RATE SCHEDULE (for Tax Computation on Page 1)

This Tax Rate Schedule must be used by those taxpayers who have taxable income (line 10, Form D-40) which is \$50,000 or more. The Tax Rate Schedule may also be used by taxpayers whose taxable income is less than \$50,000, although it is suggested that the easiest method of computing your tax is to use the Tax Tables in this booklet.

From the following table compute your tax on the taxable income on line 10, page 1 of the return.

If the taxable income is:							
Not over \$1,000 2% of taxable income							
Over	but not over		of excess over	Over	but not over		of excess over
\$ 1,000	\$ 2,000	\$ 20 + 3%	\$ 1,000	\$ 5,000	\$10,000	\$ 200 + 7%	\$ 5,000
\$ 2,000	\$ 3,000	\$ 50 + 4%	\$ 2,000	\$10,000	\$13,000	\$ 550 + 8%	\$10,000
\$ 3,000	\$ 4,000	\$ 90 + 5%	\$ 3,000	\$13,000	\$17,000	\$ 790 + 9%	\$13,000
\$ 4,000	\$ 5,000	\$ 140 + 6%	\$ 4,000	\$17,000	\$25,000	\$1,150 + 10%	\$17,000
				\$25,000	.....	\$1,950 + 11%	\$25,000

1985 TAX TABLE (To be used by all taxpayers with taxable income under \$50,000.)

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1. Find your taxable income from line 10, Form D-40, page 1 in the appropriate column of these tables. 2. Read across the line for taxable income to find the amount of tax. 3. Enter the tax amount on line 11, Form D-40, page 1. (Use Tax Rate Schedule if your taxable income is \$50,000 or over).

If taxable income is:			If taxable income is:			If taxable income is:			If taxable income is:		
At Least	But Less than	Tax Amount	At Least	But Less than	Tax Amount	At Least	But Less than	Tax Amount	At Least	But Less than	Tax Amount
0	50		3150	3200	99	6300	6350	293	9450	9500	513
50	100	2	3200	3250	101	6350	6400	296	9500	9550	517
100	150	3	3250	3300	104	6400	6450	300	9550	9600	520
150	200	4	3300	3350	106	6450	6500	303	9600	9650	524
200	250	5	3350	3400	109	6500	6550	307	9650	9700	527
250	300	6	3400	3450	111	6550	6600	310	9700	9750	531
300	350	7	3450	3500	114	6600	6650	314	9750	9800	534
350	400	8	3500	3550	116	6650	6700	317	9800	9850	538
400	450	9	3550	3600	119	6700	6750	321	9850	9900	541
450	500	10	3600	3650	121	6750	6800	324	9900	9950	545
500	550	11	3650	3700	124	6800	6850	328	9950	10000	548
550	600	12	3700	3750	126	6850	6900	331	10000	10050	552
600	650	13	3750	3800	129	6900	6950	335	10050	10100	556
650	700	14	3800	3850	131	6950	7000	338	10100	10150	560
700	750	15	3850	3900	134	7000	7050	342	10150	10200	564
750	800	16	3900	3950	136	7050	7100	345	10200	10250	568
800	850	17	3950	4000	139	7100	7150	349	10250	10300	572
850	900	18	4000	4050	142	7150	7200	352	10300	10350	576
900	950	19	4050	4100	145	7200	7250	356	10350	10400	580
950	1000	20	4100	4150	148	7250	7300	359	10400	10450	584
1000	1050	21	4150	4200	151	7300	7350	363	10450	10500	588
1050	1100	22	4200	4250	154	7350	7400	366	10500	10550	592
1100	1150	24	4250	4300	157	7400	7450	370	10550	10600	596
1150	1200	25	4300	4350	160	7450	7500	373	10600	10650	600
1200	1250	27	4350	4400	163	7500	7550	377	10650	10700	604
1250	1300	28	4400	4450	166	7550	7600	380	10700	10750	608
1300	1350	30	4450	4500	169	7600	7650	384	10750	10800	612
1350	1400	31	4500	4550	172	7650	7700	387	10800	10850	616
1400	1450	33	4550	4600	175	7700	7750	391	10850	10900	620
1450	1500	34	4600	4650	178	7750	7800	394	10900	10950	624
1500	1550	36	4650	4700	181	7800	7850	398	10950	11000	628
1550	1600	37	4700	4750	184	7850	7900	401	11000	11050	632
1600	1650	39	4750	4800	187	7900	7950	405	11050	11100	636
1650	1700	40	4800	4850	190	7950	8000	408	11100	11150	640
1700	1750	42	4850	4900	193	8000	8050	412	11150	11200	644
1750	1800	43	4900	4950	196	8050	8100	415	11200	11250	648
1800	1850	45	4950	5000	199	8100	8150	419	11250	11300	652
1850	1900	46	5000	5050	202	8150	8200	422	11300	11350	656
1900	1950	48	5050	5100	205	8200	8250	426	11350	11400	660
1950	2000	49	5100	5150	209	8250	8300	429	11400	11450	664
2000	2050	51	5150	5200	212	8300	8350	433	11450	11500	668
2050	2100	53	5200	5250	216	8350	8400	436	11500	11550	672
2100	2150	55	5250	5300	219	8400	8450	440	11550	11600	676
2150	2200	57	5300	5350	223	8450	8500	443	11600	11650	680
2200	2250	59	5350	5400	226	8500	8550	447	11650	11700	684
2250	2300	61	5400	5450	230	8550	8600	450	11700	11750	688
2300	2350	63	5450	5500	233	8600	8650	454	11750	11800	692
2350	2400	65	5500	5550	237	8650	8700	457	11800	11850	696
2400	2450	67	5550	5600	240	8700	8750	461	11850	11900	700
2450	2500	69	5600	5650	244	8750	8800	464	11900	11950	704
2500	2550	71	5650	5700	247	8800	8850	468	11950	12000	708
2550	2600	73	5700	5750	251	8850	8900	471	12000	12050	712
2600	2650	75	5750	5800	254	8900	8950	475	12050	12100	716
2650	2700	77	5800	5850	258	8950	9000	478	12100	12150	720
2700	2750	79	5850	5900	261	9000	9050	482	12150	12200	724
2750	2800	81	5900	5950	265	9050	9100	485	12200	12250	728
2800	2850	83	5950	6000	268	9100	9150	489	12250	12300	732
2850	2900	85	6000	6050	272	9150	9200	492	12300	12350	736
2900	2950	87	6050	6100	275	9200	9250	496	12350	12400	740
2950	3000	89	6100	6150	279	9250	9300	499	12400	12450	744
3000	3050	91	6150	6200	282	9300	9350	503	12450	12500	748
3050	3100	94	6200	6250	286	9350	9400	506	12500	12550	752
3100	3150	96	6250	6300	289	9400	9450	510	12550	12600	756

Continued on next page

1985 TAX TABLE (To be used by all taxpayers with taxable income under \$50,000.)

1. Find your taxable income from line 10, Form D-40, page 1 in the appropriate column of these tables. 2. Read across the line for taxable income to find the amount of tax. 3. Enter the tax amount on line 11, Form D-40, page 1. (Use Tax Rate Schedule if your taxable income is \$50,000 or over).

If taxable income is:			If taxable income is:			If taxable income is:			If taxable income is:		
At Least	But Less than	Tax Amount	At Least	But Less than	Tax Amount	At Least	But Less than	Tax Amount	At Least	But Less than	Tax Amount
12600	12650	760	15750	15800	1040	18900	18950	1343	22050	22100	1658
12650	12700	764	15800	15850	1044	18950	19000	1348	22100	22150	1663
12700	12750	768	15850	15900	1049	19000	19050	1353	22150	22200	1668
12750	12800	772	15900	15950	1053	19050	19100	1358	22200	22250	1673
12800	12850	776	15950	16000	1058	19100	19150	1363	22250	22300	1678
12850	12900	780	16000	16050	1062	19150	19200	1368	22300	22350	1683
12900	12950	784	16050	16100	1067	19200	19250	1373	22350	22400	1688
12950	13000	788	16100	16150	1071	19250	19300	1378	22400	22450	1693
13000	13050	792	16150	16200	1076	19300	19350	1383	22450	22500	1698
13050	13100	797	16200	16250	1080	19350	19400	1388	22500	22550	1703
13100	13150	801	16250	16300	1085	19400	19450	1393	22550	22600	1708
13150	13200	806	16300	16350	1089	19450	19500	1398	22600	22650	1713
13200	13250	810	16350	16400	1094	19500	19550	1403	22650	22700	1718
13250	13300	815	16400	16450	1098	19550	19600	1408	22700	22750	1723
13300	13350	819	16450	16500	1103	19600	19650	1413	22750	22800	1728
13350	13400	824	16500	16550	1107	19650	19700	1418	22800	22850	1733
13400	13450	828	16550	16600	1112	19700	19750	1423	22850	22900	1738
13450	13500	833	16600	16650	1116	19750	19800	1428	22900	22950	1743
13500	13550	837	16650	16700	1121	19800	19850	1433	22950	23000	1748
13550	13600	842	16700	16750	1125	19850	19900	1438	23000	23050	1753
13600	13650	846	16750	16800	1130	19900	19950	1443	23050	23100	1758
13650	13700	851	16800	16850	1134	19950	20000	1448	23100	23150	1763
13700	13750	855	16850	16900	1139	20000	20050	1453	23150	23200	1768
13750	13800	860	16900	16950	1143	20050	20100	1458	23200	23250	1773
13800	13850	864	16950	17000	1148	20100	20150	1463	23250	23300	1778
13850	13900	869	17000	17050	1153	20150	20200	1468	23300	23350	1783
13900	13950	873	17050	17100	1158	20200	20250	1473	23350	23400	1788
13950	14000	878	17100	17150	1163	20250	20300	1478	23400	23450	1793
14000	14050	882	17150	17200	1168	20300	20350	1483	23450	23500	1798
14050	14100	887	17200	17250	1173	20350	20400	1488	23500	23550	1803
14100	14150	891	17250	17300	1178	20400	20450	1493	23550	23600	1808
14150	14200	896	17300	17350	1183	20450	20500	1498	23600	23650	1813
14200	14250	900	17350	17400	1188	20500	20550	1503	23650	23700	1818
14250	14300	905	17400	17450	1193	20550	20600	1508	23700	23750	1823
14300	14350	909	17450	17500	1198	20600	20650	1513	23750	23800	1828
14350	14400	914	17500	17550	1203	20650	20700	1518	23800	23850	1833
14400	14450	918	17550	17600	1208	20700	20750	1523	23850	23900	1838
14450	14500	923	17600	17650	1213	20750	20800	1528	23900	23950	1843
14500	14550	927	17650	17700	1218	20800	20850	1533	23950	24000	1848
14550	14600	932	17700	17750	1223	20850	20900	1538	24000	24050	1853
14600	14650	936	17750	17800	1228	20900	20950	1543	24050	24100	1858
14650	14700	941	17800	17850	1233	20950	21000	1548	24100	24150	1863
14700	14750	945	17850	17900	1238	21000	21050	1553	24150	24200	1868
14750	14800	950	17900	17950	1243	21050	21100	1558	24200	24250	1873
14800	14850	954	17950	18000	1248	21100	21150	1563	24250	24300	1878
14850	14900	959	18000	18050	1253	21150	21200	1568	24300	24350	1883
14900	14950	963	18050	18100	1258	21200	21250	1573	24350	24400	1888
14950	15000	968	18100	18150	1263	21250	21300	1578	24400	24450	1893
15000	15050	972	18150	18200	1268	21300	21350	1583	24450	24500	1898
15050	15100	977	18200	18250	1273	21350	21400	1588	24500	24550	1903
15100	15150	981	18250	18300	1278	21400	21450	1593	24550	24600	1908
15150	15200	986	18300	18350	1283	21450	21500	1598	24600	24650	1913
15200	15250	990	18350	18400	1288	21500	21550	1603	24650	24700	1918
15250	15300	995	18400	18450	1293	21550	21600	1608	24700	24750	1923
15300	15350	999	18450	18500	1298	21600	21650	1613	24750	24800	1928
15350	15400	1004	18500	18550	1303	21650	21700	1618	24800	24850	1933
15400	15450	1008	18550	18600	1308	21700	21750	1623	24850	24900	1938
15450	15500	1013	18600	18650	1313	21750	21800	1628	24900	24950	1943
15500	15550	1017	18650	18700	1318	21800	21850	1633	24950	25000	1948
15550	15600	1022	18700	18750	1323	21850	21900	1638	25000	25050	1953
15600	15650	1026	18750	18800	1328	21900	21950	1643	25050	25100	1958
15650	15700	1031	18800	18850	1333	21950	22000	1648	25100	25150	1964
15700	15750	1035	18850	18900	1338	22000	22050	1653	25150	25200	1969

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1985 TAX TABLE (To be used by all taxpayers with taxable income under \$50,000.)

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1. Find your taxable income from line 10, Form D-40, page 1 in the appropriate column of these tables. 2. Read across the line for taxable income to find the amount of tax. 3. Enter the tax amount on line 11, Form D-40, page 1. (Use Tax Rate Schedule if your taxable income is \$50,000 or over).

If taxable income is:			If taxable income is:			If taxable income is:			If taxable income is:		
At Least	But Less than	Tax Amount	At Least	But Less than	Tax Amount	At Least	But Less than	Tax Amount	At Least	But Less than	Tax Amount
25200	25250	1975	28300	28350	2316	31400	31450	2657	34500	34550	2998
25250	25300	1980	28350	28400	2321	31450	31500	2662	34550	34600	3003
25300	25350	1986	28400	28450	2327	31500	31550	2668	34600	34650	3009
25350	25400	1991	28450	28500	2332	31550	31600	2673	34650	34700	3014
25400	25450	1997	28500	28550	2338	31600	31650	2679	34700	34750	3020
25450	25500	2002	28550	28600	2343	31650	31700	2684	34750	34800	3025
25500	25550	2008	28600	28650	2349	31700	31750	2690	34800	34850	3031
25550	25600	2013	28650	28700	2354	31750	31800	2695	34850	34900	3036
25600	25650	2019	28700	28750	2360	31800	31850	2701	34900	34950	3042
25650	25700	2024	28750	28800	2365	31850	31900	2706	34950	35000	3047
25700	25750	2030	28800	28850	2371	31900	31950	2712	35000	35050	3053
25750	25800	2035	28850	28900	2376	31950	32000	2717	35050	35100	3058
25800	25850	2041	28900	28950	2382	32000	32050	2723	35100	35150	3064
25850	25900	2046	28950	29000	2387	32050	32100	2728	35150	35200	3069
25900	25950	2052	29000	29050	2393	32100	32150	2734	35200	35250	3075
25950	26000	2057	29050	29100	2398	32150	32200	2739	35250	35300	3080
26000	26050	2063	29100	29150	2404	32200	32250	2745	35300	35350	3086
26050	26100	2068	29150	29200	2409	32250	32300	2750	35350	35400	3091
26100	26150	2074	29200	29250	2415	32300	32350	2756	35400	35450	3097
26150	26200	2079	29250	29300	2420	32350	32400	2761	35450	35500	3102
26200	26250	2085	29300	29350	2426	32400	32450	2767	35500	35550	3108
26250	26300	2090	29350	29400	2431	32450	32500	2772	35550	35600	3113
26300	26350	2096	29400	29450	2437	32500	32550	2778	35600	35650	3119
26350	26400	2101	29450	29500	2442	32550	32600	2783	35650	35700	3124
26400	26450	2107	29500	29550	2448	32600	32650	2789	35700	35750	3130
26450	26500	2112	29550	29600	2453	32650	32700	2794	35750	35800	3135
26500	26550	2118	29600	29650	2459	32700	32750	2800	35800	35850	3141
26550	26600	2123	29650	29700	2464	32750	32800	2805	35850	35900	3146
26600	26650	2129	29700	29750	2470	32800	32850	2811	35900	35950	3152
26650	26700	2134	29750	29800	2475	32850	32900	2816	35950	36000	3157
26700	26750	2140	29800	29850	2481	32900	32950	2822	36000	36050	3163
26750	26800	2145	29850	29900	2486	32950	33000	2827	36050	36100	3168
26800	26850	2151	29900	29950	2492	33000	33050	2833	36100	36150	3174
26850	26900	2156	29950	30000	2497	33050	33100	2838	36150	36200	3179
26900	26950	2162	30000	30050	2503	33100	33150	2844	36200	36250	3185
26950	27000	2167	30050	30100	2508	33150	33200	2849	36250	36300	3190
27000	27050	2173	30100	30150	2514	33200	33250	2855	36300	36350	3196
27050	27100	2178	30150	30200	2519	33250	33300	2860	36350	36400	3201
27100	27150	2184	30200	30250	2525	33300	33350	2866	36400	36450	3207
27150	27200	2189	30250	30300	2530	33350	33400	2871	36450	36500	3212
27200	27250	2195	30300	30350	2536	33400	33450	2877	36500	36550	3218
27250	27300	2200	30350	30400	2541	33450	33500	2882	36550	36600	3223
27300	27350	2206	30400	30450	2547	33500	33550	2888	36600	36650	3229
27350	27400	2211	30450	30500	2552	33550	33600	2893	36650	36700	3234
27400	27450	2217	30500	30550	2558	33600	33650	2899	36700	36750	3240
27450	27500	2222	30550	30600	2563	33650	33700	2904	36750	36800	3245
27500	27550	2228	30600	30650	2569	33700	33750	2910	36800	36850	3251
27550	27600	2233	30650	30700	2574	33750	33800	2915	36850	36900	3256
27600	27650	2239	30700	30750	2580	33800	33850	2921	36900	36950	3262
27650	27700	2244	30750	30800	2585	33850	33900	2926	36950	37000	3267
27700	27750	2250	30800	30850	2591	33900	33950	2932	37000	37050	3273
27750	27800	2255	30850	30900	2596	33950	34000	2937	37050	37100	3278
27800	27850	2261	30900	30950	2602	34000	34050	2943	37100	37150	3284
27850	27900	2266	30950	31000	2607	34050	34100	2948	37150	37200	3289
27900	27950	2272	31000	31050	2613	34100	34150	2954	37200	37250	3295
27950	28000	2277	31050	31100	2618	34150	34200	2959	37250	37300	3300
28000	28050	2283	31100	31150	2624	34200	34250	2965	37300	37350	3306
28050	28100	2288	31150	31200	2629	34250	34300	2970	37350	37400	3311
28100	28150	2294	31200	31250	2635	34300	34350	2976	37400	37450	3317
28150	28200	2299	31250	31300	2640	34350	34400	2981	37450	37500	3322
28200	28250	2305	31300	31350	2646	34400	34450	2987	37500	37550	3328
28250	28300	2310	31350	31400	2651	34450	34500	2992	37550	37600	3333

Continued on next page

1985 TAX TABLE (To be used by all taxpayers with taxable income under \$50,000.)

1. Find your taxable income from line 10, Form D-40, page 1 in the appropriate column of these tables. 2. Read across the line for taxable income to find the amount of tax. 3. Enter the tax amount on line 11, Form D-40, page 1. (Use Tax Rate Schedule if your taxable income is \$50,000 or over).

If taxable income is:			If taxable income is:			If taxable income is:			If taxable income is:		
At Least	But Less than	Tax Amount	At Least	But Less than	Tax Amount	At Least	But Less than	Tax Amount	At Least	But Less than	Tax Amount
37600	37650	3339	40700	40750	3680	43800	43850	4021	46900	46950	4362
37650	37700	3344	40750	40800	3685	43850	43900	4026	46950	47000	4367
37700	37750	3350	40800	40850	3691	43900	43950	4032	47000	47050	4373
37750	37800	3355	40850	40900	3696	43950	44000	4037	47050	47100	4378
37800	37850	3361	40900	40950	3702	44000	44050	4043	47100	47150	4384
37850	37900	3366	40950	41000	3707	44050	44100	4048	47150	47200	4389
37900	37950	3372	41000	41050	3713	44100	44150	4054	47200	47250	4395
37950	38000	3377	41050	41100	3718	44150	44200	4059	47250	47300	4400
38000	38050	3383	41100	41150	3724	44200	44250	4065	47300	47350	4406
38050	38100	3388	41150	41200	3729	44250	44300	4070	47350	47400	4411
38100	38150	3394	41200	41250	3735	44300	44350	4076	47400	47450	4417
38150	38200	3399	41250	41300	3740	44350	44400	4081	47450	47500	4422
38200	38250	3405	41300	41350	3746	44400	44450	4087	47500	47550	4428
38250	38300	3410	41350	41400	3751	44450	44500	4092	47550	47600	4433
38300	38350	3416	41400	41450	3757	44500	44550	4098	47600	47650	4439
38350	38400	3421	41450	41500	3762	44550	44600	4103	47650	47700	4444
38400	38450	3427	41500	41550	3768	44600	44650	4109	47700	47750	4450
38450	38500	3432	41550	41600	3773	44650	44700	4114	47750	47800	4455
38500	38550	3438	41600	41650	3779	44700	44750	4120	47800	47850	4461
38550	38600	3443	41650	41700	3784	44750	44800	4125	47850	47900	4466
38600	38650	3449	41700	41750	3790	44800	44850	4131	47900	47950	4472
38650	38700	3454	41750	41800	3795	44850	44900	4136	47950	48000	4477
38700	38750	3460	41800	41850	3801	44900	44950	4142	48000	48050	4483
38750	38800	3465	41850	41900	3806	44950	45000	4147	48050	48100	4488
38800	38850	3471	41900	41950	3812	45000	45050	4153	48100	48150	4494
38850	38900	3476	41950	42000	3817	45050	45100	4158	48150	48200	4499
38900	38950	3482	42000	42050	3823	45100	45150	4164	48200	48250	4505
38950	39000	3487	42050	42100	3828	45150	45200	4169	48250	48300	4510
39000	39050	3493	42100	42150	3834	45200	45250	4175	48300	48350	4516
39050	39100	3498	42150	42200	3839	45250	45300	4180	48350	48400	4521
39100	39150	3504	42200	42250	3845	45300	45350	4186	48400	48450	4527
39150	39200	3509	42250	42300	3850	45350	45400	4191	48450	48500	4532
39200	39250	3515	42300	42350	3856	45400	45450	4197	48500	48550	4538
39250	39300	3520	42350	42400	3861	45450	45500	4202	48550	48600	4543
39300	39350	3526	42400	42450	3867	45500	45550	4208	48600	48650	4549
39350	39400	3531	42450	42500	3872	45550	45600	4213	48650	48700	4554
39400	39450	3537	42500	42550	3878	45600	45650	4219	48700	48750	4560
39450	39500	3542	42550	42600	3883	45650	45700	4224	48750	48800	4565
39500	39550	3548	42600	42650	3889	45700	45750	4230	48800	48850	4571
39550	39600	3553	42650	42700	3894	45750	45800	4235	48850	48900	4576
39600	39650	3559	42700	42750	3900	45800	45850	4241	48900	48950	4582
39650	39700	3564	42750	42800	3905	45850	45900	4246	48950	49000	4587
39700	39750	3570	42800	42850	3911	45900	45950	4252	49000	49050	4593
39750	39800	3575	42850	42900	3916	45950	46000	4257	49050	49100	4598
39800	39850	3581	42900	42950	3922	46000	46050	4263	49100	49150	4604
39850	39900	3586	42950	43000	3927	46050	46100	4268	49150	49200	4609
39900	39950	3592	43000	43050	3933	46100	46150	4274	49200	49250	4615
39950	40000	3597	43050	43100	3938	46150	46200	4279	49250	49300	4620
40000	40050	3603	43100	43150	3944	46200	46250	4285	49300	49350	4626
40050	40100	3608	43150	43200	3949	46250	46300	4290	49350	49400	4631
40100	40150	3614	43200	43250	3955	46300	46350	4296	49400	49450	4637
40150	40200	3619	43250	43300	3960	46350	46400	4301	49450	49500	4642
40200	40250	3625	43300	43350	3966	46400	46450	4307	49500	49550	4648
40250	40300	3630	43350	43400	3971	46450	46500	4312	49550	49600	4653
40300	40350	3636	43400	43450	3977	46500	46550	4318	49600	49650	4659
40350	40400	3641	43450	43500	3982	46550	46600	4323	49650	49700	4664
40400	40450	3647	43500	43550	3988	46600	46650	4329	49700	49750	4670
40450	40500	3652	43550	43600	3993	46650	46700	4334	49750	49800	4675
40500	40550	3658	43600	43650	3999	46700	46750	4340	49800	49850	4681
40550	40600	3663	43650	43700	4004	46750	46800	4345	49850	49900	4686
40600	40650	3669	43700	43750	4010	46800	46850	4351	49900	49950	4692
40650	40700	3674	43750	43800	4015	46850	46900	4356	49950	50000	4697
50,000.00 or Over—Use Tax Rate											

**SCHEDULE H
(FORM D-40)**Department of
Finance and Revenue

GOVERNMENT OF THE DISTRICT OF COLUMBIA

PROPERTY TAX CREDIT CLAIM**1985**

Name (Claimant)		Your social security no.	
Present Home Address (Number and Street)		Spouse's social security no.	
City	State	Zip Code	Apt. No.
If address of property for which tax credit is claimed is different from above, list here.			
Is the property for which the tax credit is being claimed: (Check one) <input type="checkbox"/> Private Home <input type="checkbox"/> Apartment <input type="checkbox"/> Rooming House			

IF YOU ARE REQUIRED TO FILE A D.C. INDIVIDUAL INCOME TAX RETURN (FORM D-40), ATTACH THIS FORM TO THE RETURN. IF YOU ARE NOT REQUIRED TO FILE A D.C. INDIVIDUAL INCOME TAX RETURN AND QUALIFY FOR THE PROPERTY TAX CREDIT, THIS FORM SHOULD BE COMPLETED AND FILED BY ITSELF. ALL QUESTIONS MUST BE ANSWERED AND SCHEDULES COMPLETED OR THIS CLAIM WILL BE DISALLOWED. SEVERE PENALTIES ARE PROVIDED FOR A FALSE OR FRAUDULENTLY FILED CLAIM.

A. Did you rent or own your home in the District during the entire calendar year 1985? If you checked "NO", you are not entitled to the credit.	A	YES <input type="checkbox"/> NO <input type="checkbox"/>
B. Is your credit claim based on (check applicable block)	B	real estate <input type="checkbox"/> rent <input type="checkbox"/> tax
If you checked the box for real estate tax, complete the following from your real estate tax bill or assessment notice:		For Office Use Only:
Square No.	Lot No.	
If you checked the box for rent, complete the following:		
Landlord's Name	Landlord's Telephone No.	For Office use only:
Landlord's Address		
C. Did you or your Landlord receive rental supplements during 1985? If you checked "YES", see instructions on how to compute your credit.	C	YES <input type="checkbox"/> NO <input type="checkbox"/>
D. Were you claimed as a dependent on anyone else's 1985 Federal, State, or D.C. income tax return? If you checked "YES", you are not entitled to the credit unless you were 65 years of age before December 31, 1985.	D	YES <input type="checkbox"/> NO <input type="checkbox"/>
E. Did you live in a public housing project during 1985? If you checked "YES", you are not entitled to the credit.	E	YES <input type="checkbox"/> NO <input type="checkbox"/>

IMPORTANT: Be sure to complete the Household Gross Income and Summary Schedules on the reverse side before computing either Part A or Part B below.

COMPLETE EITHER PART A OR PART B**PART A — CLAIMANTS UNDER AGE 62 WHO ARE NOT BLIND OR DISABLED.**

5. Enter amount of household gross income from line 4, page 2. If amount entered exceeds \$20,000, you are not entitled to the credit.
- 6a. Enter amount of property taxes paid (Enter either (a) or (b), but not both)
- b. Enter amount of 1985 Annual rent Paid \$. Then multiply by 15% and enter answer here
7. Find Property tax credit in Table A or as computed
8. Total rental supplements received in 1985, if any
9. Property tax credit allowable—Subtract line 8 from line 7

5	
6a	
6b	
7	
8	
9	

PART B — FOR CLAIMANTS AGE 62 OR OLDER, BLIND OR DISABLED.

- Do you, or you and your spouse (if married), provide 50% or more of household gross income?
YES ☐ NO ☐. If you checked "NO" and are not blind or disabled you are not entitled to claim the property tax credit under Part B. However you may qualify under Part A—see instructions for lines 5, 6 and 7.
10. Enter amount of household gross income from line 4, page 2. If amount entered exceeds \$20,000, you are not entitled to the credit.
- 11a. Enter amount of property taxes paid (Enter either (a) or (b), but not both)
- b. Enter amount of 1985 Annual rent Paid \$. Then multiply by 15% and enter answer here
12. Find Property Tax credit in Table B or as computed
13. Total rental supplements received in 1985, if any
14. Property tax credit allowable—subtract line 13 from line 12

Check appropriate block
age 62 or older ☐
blind ☐
disabled ☐

10	
11a	
11b	
12	
13	
14	

IF THIS CLAIM IS ATTACHED TO A D.C. INCOME TAX RETURN, CHECK BOX ☐ AND ENTER AMOUNT FROM LINE 9 OR LINE 14 ABOVE ON LINE 20, FORM D-40.

I declare under penalty provided by law that this claim, including any accompanying schedules and statements, has been examined by me and to the best of my knowledge and belief is a true, correct and complete claim. If the claim is prepared by a person other than the claimant, his declaration is based on all the information related to the claim of which he has any knowledge.

Signature of Claimant

Date

Claimant's Telephone Number

Signature of Preparer other than claimant

Date

MAIL THIS CLAIM TO DEPARTMENT OF FINANCE AND REVENUE, BEN FRANKLIN STATION, P.O. BOX 7861, WASHINGTON, D.C. 20044-7861, ON OR BEFORE APRIL 15, 1986.

HOUSEHOLD GROSS INCOME SCHEDULE You must include the total income of all members living in the household you own or rent.				For Office Use only:
SOURCE OF INCOME OR LOSS	(1) CLAIMANT	(2) SPOUSE	(3) ALL OTHERS	
(a) Wages, Salary, Tips, Bonuses, Commissions, Fees				
(b) Dividends & Interest				
(c) Business Income				
(d) Taxable portion of Pensions & Annuities				
(e) Taxable capital gain				
(f) Alimony received				
(g) Net Rental Income				
(h) Social Security and/or Railroad Retirement				
(i) Non-taxable portion of Pensions & Annuities				
(j) Unemployment Insurance and/or Workmen's Compensation				
(k) Support Money and/or Public Assistance Grants				
(l) Interest on U.S. Obligations				
(m) Sick Pay excluded from income on Form D-40				
(n) Non-taxable portion of Military compensation				
(o) Fellowship awards and Grants				
(p) Life insurance proceeds				
(q) Non-taxable portion of Long-term capital gain				
(r) Veteran's pensions and disability payments				
(s) GI bill benefits				
(t) Loss on time insurance				
(u) Income subject to Unincorporated Business Tax				
(v) Cash distributions				
(w) Other (specify)				
TOTAL HOUSEHOLD GROSS INCOME				

SUMMARY OF HOUSEHOLD GROSS INCOME			
1. Total income of claimant from Column 1	1		
2. Total income of spouse from Column 2	2		
3. Total income of all other persons from Column 3	3		
4. Total household gross income (add lines 1 through 3). Enter here and on line 5, Part A or Line 10, Part B, whichever is applicable.	4		

LIST THE NAMES AND SOCIAL SECURITY NUMBERS OF ALL PERSONS IN COLUMN 3 ABOVE (ALL OTHERS)							
(a)				(c)			
(b)				(d)			

INSTRUCTIONS**How To Compute Your Property Tax Credit**

The easiest way to find the amount of your property tax credit is to use the tables in the instructions. However, if you do not wish to use the tables, you may compute the amount of your credit on page 18 of the instructions.

If you checked either blind or disabled under Part B, you must have the certificate below completed. See instructions for specific details.

Physician's Certification of Blind or Disabled Claimant

Name of Claimant				Social security number			
I certify that the above named taxpayer was (check only one box—see instruction): (i) <input type="checkbox"/> Blind (ii) <input type="checkbox"/> Physical or mental impairment expected to last for a continuous period of not less than twelve (12) months. (iii) <input type="checkbox"/> Physically or mentally impaired on January 1, 1985.							
Name of Physician							
Physician's address							
Physician's signature						Date	

Instructions for Physician's Certification

A. Definition of Blind — "Blind means anyone whose central visual acuity does not exceed 20/200 in the better eye with corrected lenses or the widest diameter of the visual field is no greater than 20%."

B. Definition of Disabled — "Disabled means a claimant unable to engage in any gainful activity by reason of a medically determinable physical or mental impairment which can be expected to last for a continuous period of not less than twelve (12) months."

PROPERTY TAX CREDIT TABLE A

To find your property tax credit, read across the top until you find the column covering the amount entered on line 6, Schedule H. Then read down to appropriate line covering the amount of household gross income reported on line 5, Schedule H. Enter the amount of credit on line 7, Schedule H.

If your household gross income (line 5, Schedule H) is —		And your Property Taxes or Rent Constituting Property Taxes Paid (Schedule H, Line 6) is —																						
		At least											But less than											
		\$0	\$20	\$40	\$60	\$80	\$100	\$120	\$140	\$160	\$180	\$200	\$220	\$240	\$260	\$280	\$300	\$320	\$340	\$360	\$380	\$400	\$420	\$440
At least	But less than	\$20	\$40	\$60	\$80	\$100	\$120	\$140	\$160	\$180	\$200	\$220	\$240	\$260	\$280	\$300	\$320	\$340	\$360	\$380	\$400	\$420	\$440	\$460
Your Property Tax Credit is —																								
\$ 0	\$ 500	\$ 6	\$ 25	\$ 44	\$ 63	\$ 82	\$ 101	\$ 120	\$ 139	\$ 158	\$ 177	\$ 196	\$ 215	\$ 234	\$ 253	\$ 272	\$ 291	\$ 310	\$ 329	\$ 348	\$ 367	\$ 386	\$ 405	\$ 424
500	1,000	0	18	37	56	75	94	113	132	151	170	189	208	227	246	265	284	303	322	341	360	379	398	417
1,000	1,500	0	11	30	49	68	87	106	125	144	163	182	201	220	239	258	277	296	315	334	353	372	391	410
1,500	2,000	0	4	23	42	61	80	99	118	137	156	175	194	213	232	251	270	289	308	327	346	365	384	403
2,000	2,500	0	0	15	34	53	72	91	110	129	148	167	186	205	224	243	262	281	300	319	338	357	376	395
2,500	3,000	0	0	8	27	46	65	84	103	122	141	160	179	198	217	236	255	274	293	312	331	350	369	388
3,000	3,500	0	0	0	4	19	34	49	64	79	94	109	124	139	154	169	184	199	214	229	244	259	274	289
3,500	4,000	0	0	0	0	11	26	41	56	71	86	101	116	131	146	161	176	191	206	221	236	251	266	281
4,000	4,500	0	0	0	0	4	19	34	49	64	79	94	109	124	139	154	169	184	199	214	229	244	259	274
4,500	5,000	0	0	0	0	0	11	26	41	56	71	86	101	116	131	146	161	176	191	206	221	236	251	266
5,000	5,500	0	0	0	0	0	0	0	14	29	44	59	74	89	104	119	134	149	164	179	194	209	224	239
5,500	6,000	0	0	0	0	0	0	0	5	20	35	50	65	80	95	110	125	140	155	170	185	200	215	230
6,000	6,500	0	0	0	0	0	0	0	0	10	25	40	55	70	85	100	115	130	145	160	175	190	205	220
6,500	7,000	0	0	0	0	0	0	0	0	1	16	31	46	61	76	91	106	121	136	151	166	181	196	211
7,000	7,500	0	0	0	0	0	0	0	0	0	0	0	9	24	39	54	69	84	99	114	129	144	159	174
7,500	8,000	0	0	0	0	0	0	0	0	0	0	0	0	13	28	43	58	73	88	103	118	133	148	163
8,000	8,500	0	0	0	0	0	0	0	0	0	0	0	0	2	17	32	47	62	77	92	107	122	137	152
8,500	9,000	0	0	0	0	0	0	0	0	0	0	0	0	0	6	21	36	51	66	81	96	111	126	141
9,000	9,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	9	24	39	54	69	84	99	114	129
9,500	10,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	13	28	43	58	73	88	103	118
10,000	11,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2	17	32	47	62
11,000	12,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	6	21	36	51
12,000	13,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	9
13,000	14,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14,000	15,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15,000	16,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16,000	17,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17,000	18,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18,000	19,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19,000	20,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

PROPERTY TAX CREDIT TABLE A

To find your property tax credit, read across the top until you find the column covering the amount entered on line 6, Schedule H. Then read down to appropriate line covering the amount of household gross income reported on line 5, Schedule H. Enter the amount of credit on line 7, Schedule H.

if your household gross income (line 5, Schedule H) is —		And your Property Taxes or Rent Constituting Property Taxes Paid (Schedule H, Line 6) is —																							
		At least																							
		\$460	\$480	\$500	\$520	\$540	\$560	\$580	\$600	\$620	\$640	\$660	\$680	\$700	\$720	\$740	\$760	\$780	\$800	\$820	\$840	\$860	\$880	\$900	
At least	But less than	But less than																							
		\$480	\$500	\$520	\$540	\$560	\$580	\$600	\$620	\$640	\$660	\$680	\$700	\$720	\$740	\$760	\$780	\$800	\$820	\$840	\$860	\$880	\$900	\$920	
Your Property Tax Credit is —																									
\$	0	\$443	\$462	\$481	\$500	\$519	\$538	\$557	\$576	\$595	\$614	\$633	\$652	\$671	\$690	\$709	\$728	\$747	\$750	\$750	\$750	\$750	\$750	\$750	\$750
	500	436	455	474	493	512	531	550	569	588	607	626	645	664	683	702	721	740	750	750	750	750	750	750	
	1,000	429	448	467	486	505	524	543	562	581	600	619	638	657	676	695	714	733	750	750	750	750	750	750	
	1,500	422	441	460	479	498	517	536	555	574	593	612	631	650	669	688	707	726	745	750	750	750	750	750	
	2,000	414	433	452	471	490	509	528	547	566	585	604	623	642	661	680	699	718	737	750	750	750	750	750	
2,500	3,000	407	426	445	464	483	502	521	540	559	578	597	616	635	654	673	692	711	730	749	750	750	750	750	
3,000	3,500	304	319	334	349	364	379	394	409	424	439	454	469	484	499	514	529	544	559	574	589	604	619	634	
3,500	4,000	296	311	326	341	356	371	386	401	416	431	446	461	476	491	506	521	536	551	566	581	596	611	626	
4,000	4,500	289	304	319	334	349	364	379	394	409	424	439	454	469	484	499	514	529	544	559	574	589	604	619	
4,500	5,000	281	296	311	326	341	356	371	386	401	416	431	446	461	476	491	506	521	536	551	566	581	596	611	
5,000	5,500	254	269	284	299	314	329	344	359	374	389	404	419	434	449	464	479	494	509	524	539	554	569	584	
5,500	6,000	245	260	275	290	305	320	335	350	365	380	395	410	425	440	455	470	485	500	515	530	545	560	575	
6,000	6,500	235	250	265	280	295	310	325	340	355	370	385	400	415	430	445	460	475	490	505	520	535	550	565	
6,500	7,000	226	241	256	271	286	301	316	331	346	361	376	391	406	421	436	451	466	481	496	511	526	541	556	
7,000	7,500	189	204	219	234	249	264	279	294	309	324	339	354	369	384	399	414	429	444	459	474	489	504	519	
7,500	8,000	178	193	208	223	238	253	268	283	298	313	328	343	358	373	388	403	418	433	448	463	478	493	508	
8,000	8,500	167	182	197	212	227	242	257	272	287	302	317	332	347	362	377	392	407	422	437	452	467	482	497	
8,500	9,000	156	171	186	201	216	231	246	261	276	291	306	321	336	351	366	381	396	411	426	441	456	471	486	
9,000	9,500	144	159	174	189	204	219	234	249	264	279	294	309	324	339	354	369	384	399	414	429	444	459	474	
9,500	10,000	133	148	163	178	193	208	223	238	253	268	283	298	313	328	343	358	373	388	403	418	433	448	463	
10,000	11,000	77	92	107	122	137	152	167	182	197	212	227	242	257	272	287	302	317	332	347	362	377	392	407	
11,000	12,000	51	66	81	96	111	126	141	156	171	186	201	216	231	246	261	276	291	306	321	336	351	366	381	
12,000	13,000	24	39	54	69	84	99	114	129	144	159	174	189	204	219	234	249	264	279	294	309	324	339	354	
13,000	14,000	0	13	28	43	58	73	88	103	118	133	148	163	178	193	208	223	238	253	268	283	298	313	328	
14,000	15,000	0	0	2	17	32	47	62	77	92	107	122	137	152	167	182	197	212	227	242	257	272	287	302	
15,000	16,000	0	0	0	0	0	0	0	0	8	23	38	53	68	83	98	113	128	143	158	173	188	203	218	
16,000	17,000	0	0	0	0	0	0	0	0	0	0	8	23	38	53	68	83	98	113	128	143	158	173	188	
17,000	18,000	0	0	0	0	0	0	0	0	0	0	0	0	8	23	38	53	68	83	98	113	128	143	158	
18,000	19,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	8	23	38	53	68	83	98	113	128	
19,000	20,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	8	23	38	53	68	83	98	

PROPERTY TAX CREDIT TABLE A

To find your property tax credit, read across the top until you find the column covering the amount entered on line 6, Schedule H. Then read down to appropriate line covering the amount of household gross income reported on line 5, Schedule H. Enter the amount of credit on line 7, Schedule H.

If your household gross income (line 5, Schedule H) is —		And your Property Taxes or-Rent Constituting Property Taxes Paid (Schedule H, Line 6) is —																					
		At least											But less than										
		\$1360	\$1380	\$1400	\$1420	\$1440	\$1460	\$1480	\$1500	\$1520	\$1540	\$1560	\$1580	\$1600	\$1620	\$1640	\$1660	\$1680	\$1700	\$1720	\$1740	\$1760	\$1780
At least	But less than	Your Property Tax Credit is —																					
\$	0	\$500	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750
	500	1,000	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
	1,000	1,500	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
	1,500	2,000	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
	2,000	2,500	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
	2,500	3,000	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
	3,000	3,500	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
	3,500	4,000	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
	4,000	4,500	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
	4,500	5,000	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
	5,000	5,500	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
	5,500	6,000	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
	6,000	6,500	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
	6,500	7,000	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
	7,000	7,500	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
	7,500	8,000	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
	8,000	8,500	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
	8,500	9,000	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
	9,000	9,500	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
	9,500	10,000	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
	10,000	11,000	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
	11,000	12,000	726	741	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
	12,000	13,000	699	714	729	744	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
	13,000	14,000	673	688	703	718	733	748	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
	14,000	15,000	647	662	677	692	707	722	737	750	750	750	750	750	750	750	750	750	750	750	750	750	750
	15,000	16,000	563	578	593	608	623	638	653	668	683	698	713	728	743	750	750	750	750	750	750	750	750
	16,000	17,000	533	548	563	578	593	608	623	638	653	668	683	698	713	728	743	750	750	750	750	750	750
	17,000	18,000	503	518	533	548	563	578	593	608	623	638	653	668	683	698	713	728	743	750	750	750	750
	18,000	19,000	473	488	503	518	533	548	563	578	593	608	623	638	653	668	683	698	713	728	743	750	750
	19,000	20,000	443	458	473	488	503	518	533	548	563	578	593	608	623	638	653	668	683	698	713	728	743

PROPERTY TAX CREDIT TABLE B

To find your property tax credit, read across the top until you find the column covering the amount entered on line 11, Schedule H. Then read down to appropriate line covering the amount of household gross income reported on line 10, Schedule H. Enter the amount of credit on line 12, Schedule H.

And your Property Taxes or Rent Constituting Property Taxes Paid (Schedule H, Line 11) is —

gross income (line 10, Schedule H) is —		At least																											
		But less than										At least																	
		\$0	\$20	\$40	\$60	\$80	\$100	\$120	\$140	\$160	\$180	\$200	\$220	\$240	\$260	\$280	\$300	\$320	\$340	\$360	\$380	\$400							
At least		\$20	\$40	\$60	\$80	\$100	\$120	\$140	\$160	\$180	\$200	\$220	\$240	\$260	\$280	\$300	\$320	\$340	\$360	\$380	\$400								
Your Property Tax Credit is —																													
\$	0	\$	500	1,000	1,500	2,000	2,500	\$	8	\$28	\$48	\$68	\$88	\$108	\$128	\$148	\$168	\$188	\$208	\$228	\$248	\$268	\$288	\$308	\$328	\$348	\$368	\$388	\$408
	500			3	23	43	63	83	103	123	143	163	183	203	223	243	263	283	303	323	343	363	383	403					
	1,000			0	18	38	58	78	98	118	138	158	178	198	218	238	258	278	298	318	338	358	378	398					
	1,500			0	13	33	53	73	93	113	133	153	173	193	213	233	253	273	293	313	333	353	373	393					
	2,000			0	8	28	48	68	88	108	128	148	168	188	208	228	248	268	288	308	328	348	368	388					
	2,500			0	3	23	43	63	83	103	123	143	163	183	203	223	243	263	283	303	323	343	363	383					
	3,000			0	0	18	38	58	78	98	118	138	158	178	198	218	238	258	278	298	318	338	358	378					
	3,500			0	0	13	33	53	73	93	113	133	153	173	193	213	233	253	273	293	313	333	353	373					
	4,000			0	0	8	28	48	68	88	108	128	148	168	188	208	228	248	268	288	308	328	348	368					
	4,500			0	0	3	23	43	63	83	103	123	143	163	183	203	223	243	263	283	303	323	343	363					
	5,000			0	0	0	0	11	31	51	71	91	111	131	151	171	191	211	231	251	271	291	311	331					
	5,500			0	0	0	0	4	24	44	64	84	104	124	144	164	184	204	224	244	264	284	304	324					
	6,000			0	0	0	0	0	16	36	56	76	96	116	136	156	176	196	216	236	256	276	296	316					
	6,500			0	0	0	0	0	9	29	49	69	89	109	129	149	169	189	209	229	249	269	289	309					
	7,000			0	0	0	0	0	1	21	41	61	81	101	121	141	161	181	201	221	241	261	281	301					
	7,500			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0					
	8,000			0	0	0	0	0	0	14	34	54	74	94	114	134	154	174	194	214	234	254	274	294					
	8,500			0	0	0	0	0	0	6	26	46	66	86	106	126	146	166	186	206	226	246	266	286					
	9,000			0	0	0	0	0	0	0	19	39	59	79	99	119	139	159	179	199	219	239	259	279					
	9,500			0	0	0	0	0	0	0	11	31	51	71	91	111	131	151	171	191	211	231	251	271					
	9,500			0	0	0	0	0	0	0	4	24	44	64	84	104	124	144	164	184	204	224	244	264					
	10,000			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0					
	11,000			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0					
	12,000			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0					
	13,000			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0					
	14,000			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0					
	15,000			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0					
	16,000			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0					
	17,000			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0					
	18,000			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0					
	19,000			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0					
	20,000			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0					

PROPERTY TAX CREDIT TABLE B

To find your property tax credit, read across the top until you find the column covering the amount entered on line 11, Schedule H. Then read down to appropriate line covering the amount of household gross income reported on line 10, Schedule H. Enter the amount of credit on line 12, Schedule H.

If your household gross income (line 10, Schedule H) is —		And your Property Taxes or Rent Constituting Property Taxes Paid (Schedule H, Line 11) is —																					
		At least											But less than										
		\$420	\$440	\$460	\$480	\$500	\$520	\$540	\$560	\$580	\$600	\$620	\$640	\$660	\$680	\$700	\$720	\$740	\$760	\$780	\$800	\$820	\$840
At least	But less than	Your Property Tax Credit is —																					
		\$428	\$448	\$468	\$488	\$508	\$528	\$548	\$568	\$588	\$608	\$628	\$648	\$668	\$688	\$708	\$728	\$748	\$768	\$788	\$808	\$828	\$848
\$ 0	\$ 500	428	448	468	488	508	528	548	568	588	608	628	648	668	708	728	748	768	788	808	828	848	
500	1,000	423	443	463	483	503	523	543	563	583	603	623	643	663	703	723	743	763	783	803	823	843	
1,000	1,500	418	438	458	478	498	518	538	558	578	598	618	638	658	678	698	718	738	758	778	798	818	
1,500	2,000	413	433	453	473	493	513	533	553	573	593	613	633	653	673	693	713	733	753	773	793	813	
2,000	2,500	408	428	448	468	488	508	528	548	568	588	608	628	648	668	688	708	728	748	768	788	808	
2,500	3,000	403	423	443	463	483	503	523	543	563	583	603	623	643	663	683	703	723	743	763	783	803	
	3,500	398	418	438	458	478	498	518	538	558	578	598	618	638	658	678	698	718	738	758	778	798	
	3,500	393	413	433	453	473	493	513	533	553	573	593	613	633	653	673	693	713	733	753	773	793	
	4,000	388	408	428	448	468	488	508	528	548	568	588	608	628	648	668	688	708	728	748	768	788	
	4,500	383	403	423	443	463	483	503	523	543	563	583	603	623	643	663	683	703	723	743	763	783	
5,000	5,500	351	371	391	411	431	451	471	491	511	531	551	571	591	611	631	651	671	691	711	731	751	
	5,500	344	364	384	404	424	444	464	484	504	524	544	564	584	604	624	644	664	684	704	724	744	
	6,000	336	356	376	396	416	436	456	476	496	516	536	556	576	596	616	636	656	676	696	716	736	
	6,500	329	349	369	389	409	429	449	469	489	509	529	549	569	589	609	629	649	669	689	709	729	
	7,000	321	341	361	381	401	421	441	461	481	501	521	541	561	581	601	621	641	661	681	701	721	
7,500	7,500	314	334	354	374	394	414	434	454	474	494	514	534	554	574	594	614	634	654	674	694	714	
	8,000	306	326	346	366	386	406	426	446	466	486	506	526	546	566	586	606	626	646	666	686	706	
	8,500	299	319	339	359	379	399	419	439	459	479	499	519	539	559	579	599	619	639	659	679	699	
	9,000	291	311	331	351	371	391	411	431	451	471	491	511	531	551	571	591	611	631	651	671	691	
	9,500	284	304	324	344	364	384	404	424	444	464	484	504	524	544	564	584	604	624	644	664	684	
10,000	10,000	220	240	260	280	300	320	340	360	380	400	420	440	460	480	500	520	540	560	580	600	620	
	11,000	200	220	240	260	280	300	320	340	360	380	400	420	440	460	480	500	520	540	560	580	600	
	12,000	180	200	220	240	260	280	300	320	340	360	380	400	420	440	460	480	500	520	540	560	580	
	13,000	160	180	200	220	240	260	280	300	320	340	360	380	400	420	440	460	480	500	520	540	560	
	14,000	140	160	180	200	220	240	260	280	300	320	340	360	380	400	420	440	460	480	500	520	540	
15,000	15,000	43	63	83	103	123	143	163	183	203	223	243	263	283	303	323	343	363	383	403	423	443	
	16,000	18	38	58	78	98	118	138	158	178	198	218	238	258	278	298	318	338	358	378	398	418	
	17,000	0	13	33	53	73	93	113	133	153	173	193	213	233	253	273	293	313	333	353	373	393	
	18,000	0	0	8	28	48	68	88	108	128	148	168	188	208	228	248	268	288	308	328	348	368	
	19,000	0	0	0	3	23	43	63	83	103	123	143	163	183	203	223	243	263	283	303	323	343	

To find your property tax credit, read across the top until you find the column covering the amount entered on line 11, Schedule H. Then read down to appropriate line covering the amount of household gross income reported on line 10, Schedule H. Enter the amount of credit on line 12, Schedule H.

If your household gross income (line 10, Schedule H) is —		And your Property Taxes or Rent Constituting Property Taxes Paid (Schedule H, Line 11) is —																					
		At least										But less than											
		\$840	\$860	\$880	\$900	\$920	\$940	\$960	\$980	\$1000	\$1020	\$1040	\$1060	\$1080	\$1100	\$1120	\$1140	\$1160	\$1180	\$1200	\$1220	\$1240	\$1240 and up
At least	But less than	Your Property Tax Credit is —																					
\$ 0	But less than	Your Property Tax Credit is —																					
		\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750
		750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
		750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
		750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
2,500	But less than	Your Property Tax Credit is —																					
		\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750
		750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
		750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
		750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
3,000	But less than	Your Property Tax Credit is —																					
		\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750
		750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
		750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
		750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
4,000	But less than	Your Property Tax Credit is —																					
		\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750
		750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
		750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
		750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
5,000	But less than	Your Property Tax Credit is —																					
		\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750
		750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
		750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
		750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
5,500	But less than	Your Property Tax Credit is —																					
		\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750
		750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
		750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
		750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
6,000	But less than	Your Property Tax Credit is —																					
		\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750
		750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
		750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
		750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
6,500	But less than	Your Property Tax Credit is —																					
		\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750
		750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
		750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
		750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
7,000	But less than	Your Property Tax Credit is —																					
		\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750
		750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
		750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
		750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
7,500	But less than	Your Property Tax Credit is —																					
		\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750
		750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
		750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
		750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
8,000	But less than	Your Property Tax Credit is —																					
		\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750
		750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
		750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
		750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750
8,500	But less than	Your Property Tax Credit is —																					
		\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750
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9,000	But less than	Your Property Tax Credit is —																					
		\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750
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9,500	But less than	Your Property Tax Credit is —																					
		\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750
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10,000	But less than	Your Property Tax Credit is —																					
		\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750
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10,000	But less than	Your Property Tax Credit is —																					
		\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750	\$750
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		750	750	750	750																		

INSTRUCTIONS

How To Compute Your Property Tax Credit

The easiest way to find the amount of your property tax credit is to use the tables in the instructions. However, if you do not wish to use the tables, you may compute the amount of your credit as follows:

PART A — FOR CLAIMANTS UNDER AGE 62 WHO ARE NOT BLIND OR DISABLED.

The following percentages are applicable for the computation of the credit under Part A, Schedule H.

If household gross income is: The credit shall equal the amount of property taxes paid or rent constituting property taxes which is in excess of the following percentage of household gross income:

Under \$2,999	95% of tax in excess of 1.5% of income
\$3,000 to \$4,999	75% of tax in excess of 2.0% of income
\$5,000 to \$6,999	75% of tax in excess of 2.5% of income
\$7,000 to \$9,999	75% of tax in excess of 3.0% of income
\$10,000 to \$14,999	75% of tax in excess of 3.5% of income
\$15,000 to \$20,000	75% of tax in excess of 4.0% of income

1. Enter amount of household gross income _____
2. Multiply by appropriate percentage (1.5%, 2.0%, 2.5%, 3.0%, 3.5% or 4.0%) _____
3. Result _____
4. Enter amount of property taxes paid or 15% of rent paid _____
5. Enter amount from line 3 above _____
6. Balance (line 4 less line 5) _____
7. Multiply amount on line 6 by appropriate percentage (95% or 75%) _____
8. Property Tax Credit. Round to nearest whole dollar _____

Enter Property Tax Credit on line 7 of Schedule H.

PART B — FOR CLAIMANTS AGE 62 OR OLDER, BLIND OR DISABLED.

The following percentages are applicable for the computation of the credit under Part B, Schedule H.

If household gross income is: The credit shall equal the amount of property taxes paid or rent constituting property taxes which is in excess of the following percentage of household gross income:

Under \$4,999	1.0%
\$5,000 to \$9,999	1.5%
\$10,000 to \$14,999	2.0%
\$15,000 to \$20,000	2.5%

1. Enter amount of household gross income _____
2. Multiply by appropriate percentage (1.0%, 1.5%, 2.0% or 2.5%) _____
3. Result _____
4. Enter amount of property taxes paid or 15% of rent paid _____
5. Enter amount from line 3 above _____
6. Property Tax Credit (line 4 less line 5) Round to nearest whole dollar _____

Enter Property Tax Credit on line 12 of Schedule H.

NOTE: Maximum credit allowable for either PART A or PART B is \$750.

AUDIO-VISUAL TAX PREPARATION ASSISTANCE

Audio-visual tapes instructing taxpayers in line-by-line preparation of the D-40, D-40EZ, and Schedule H tax returns are available for viewing and borrowing at certain District public library branches. A room for viewing these tapes is available at the **Capitol View Branch**, Central Avenue and 50th Street, S.E., and the **Tenley-Friendship Branch** at Wisconsin Avenue and Albermarle Street, N.W.

Library patrons may borrow BETA or VHS format tapes for a period of three days from the two branches listed above or those listed below:

Chevy Chase Library
Connecticut Ave. & McKinley St., N.W.

Woodbridge Library
R. I. Ave. & 18th St., N.E.

Georgetown Library
Wisconsin Ave. & R St., N.W.

Martin Luther King Jr. Mem. Library
901 G St., N.W.

Fort Davis Library
Alabama Ave. & 37th St., S.E.